

Maine Health Data Organization Hospital Financial Information Part III

2008 – 2012 All Financial Information by Hospital

Includes tables containing *all* data elements and ratios for each of Maine's 39 non-governmental hospitals.

Note: In FY 2011, Stephens Memorial Hospital moved from peer group D to E.

Maine Hospital Designation

August 31, 2012

Hospital Name	Peer Group
Acadia Hospital Corporation	F
Aroostook Medical Center, The (TAMC)	B
Blue Hill Memorial Hospital	E
Bridgton Hospital	E
Calais Regional Hospital	E
Cary Medical Center	C
Central Maine Medical Center	A
Charles A. Dean Memorial Hospital	E
Down East Community Hospital	E
Eastern Maine Medical Center	A
Franklin Memorial Hospital	C
Henrietta D. Goodall Hospital	C
Houlton Regional Hospital	E
Inland Hospital	D
Maine Coast Memorial Hospital	C
Maine Medical Center	A
MaineGeneral Medical Center	A
Mayo Regional Hospital	E
Mercy Hospital	B
Mid Coast Hospital	B
Miles Memorial Hospital	D
Millinocket Regional Hospital	E
Mount Desert Island Hospital	E
New England Rehabilitation Hospital	G
Northern Maine Medical Center	D
Parkview Adventist Medical Center	D
Penobscot Bay Medical Center	B
Penobscot Valley Hospital	E
Redington-Fairview General Hospital	E
Rumford Community Hospital	E
Sebasticook Valley Hospital	E
Southern Maine Medical Center	B
Spring Harbor Hospital	F
St. Andrews Hospital	E
St. Joseph Hospital	B
St. Mary's Regional Medical Center	B
Stephens Memorial Hospital*	E
Waldo County General Hospital	E
York Hospital	B

* In FY 2011, Stephens Memorial Hospital moved from Peer Group D to E

Maine Health Data Organization

Hospital Financial Report Part III

Acadia Hospital Corporation -- Bangor, Maine	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	8,072,613	10,683,305	12,514,651	15,731,485	16,896,370
Cash and Investment	3,587,774	2,854,449	8,010,353	11,483,440	13,458,683
Current Assets Whose Use is Limited	440,296	429,489	357,945	377,250	377,234
Net Patient Accounts Receivable	3,004,554	2,759,640	2,430,792	1,785,791	1,797,630
Due from Affiliates	106,705	258,341	325,532	294,439	225,547
Third Party Settlements Receivable	336,800	3,703,184	648,030	268,433	241,461
Other Accounts Receivable	189,132	280,614	276,497	295,540	122,776
Inventory	182,319	212,682	199,430	210,772	146,188
Other Current Assets	225,033	184,906	266,072	1,015,820	526,851
Total Non-Current Assets	34,810,640	31,811,582	28,042,879	25,340,886	29,940,462
Trustee Held Investments	26,626	24,633	30,892	10,519	26,727
Board Designated and Undesignated Investments	8,980,993	18,625,278	12,190,518	12,223,170	12,064,296
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	16,918,065	2,940,253	5,160,192	3,079,417	7,993,657
Gross Property, Plant and Equipment (PP&E)	25,973,281	28,202,976	29,708,842	29,981,939	30,932,848
Accumulated Depreciation	17,088,325	17,981,558	19,047,565	19,954,159	21,077,066
Net Property, Plant and Equipment (PP&E)	8,884,956	10,221,418	10,661,277	10,027,780	9,855,782
Total Unrestricted Assets	42,883,253	42,494,887	40,557,530	41,072,371	46,836,832
Total Current Liabilities	17,544,704	18,494,421	6,509,825	9,226,759	12,433,239
Current Long Term Debt (LTD)	884,360	951,637	928,626	1,063,681	1,093,133
Accounts Payable and Accrued Expenses	3,753,788	4,166,726	4,042,960	3,563,391	3,507,997
Estimated Third Party Settlements	12,755,110	13,127,313	1,283,954	4,394,821	7,582,518
Due to Affiliate	151,446	248,745	254,285	204,866	249,591
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	19,161,531	20,084,995	28,102,703	24,215,793	23,977,897
Long Term Debt	12,145,097	11,359,111	11,146,805	10,119,774	8,958,804
Estimated Third Party Settlements	†	†	8,383,059	5,128,067	5,698,286
Due to Affiliate	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	7,016,434	8,725,884	8,572,839	8,967,952	9,320,807
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	6,177,018	3,915,471	5,945,002	7,629,818	10,425,696
Total Liabilities & Equity	42,883,253	42,494,887	40,557,530	41,072,370	46,836,832
Total Restricted Assets	737,925	601,032	531,296	442,524	346,471
Cash and Investments	737,925	601,032	531,296	442,524	346,471
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	737,925	601,032	531,296	442,524	346,471
Total Restricted Fund Balance	737,925	601,032	531,296	442,524	346,471
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	675,463	530,890	460,754	369,362	265,889
Permanently Restricted Net Assets	62,462	70,142	70,542	73,162	80,582

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Acadia Hospital Corporation -- Bangor, Maine	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	61,198,680	78,282,068	84,560,940	85,704,944	77,280,048
Gross Inpatient Service Revenue	36,526,205	46,634,321	49,071,606	57,309,366	50,138,034
Gross Outpatient Service Revenue	24,672,475	31,647,747	35,489,334	28,395,578	27,142,014
Free Care (Charity Care)	8,700,637	14,315,704	18,917,657	17,893,240	15,943,288
Bad Debt (Provision for Bad Debt)	2,073,516	2,654,322	3,090,087	2,303,202	2,089,682
Contractuals	9,531,027	16,653,740	16,120,568	19,358,101	14,899,956
Changes in Prior Year Estimated/Final Settlements	†	†	(2,512,222)	(1,418,523)	(552,604)
Net Patient Service Revenue	40,893,500	44,658,302	48,944,850	47,568,924	44,899,726
Other Operating Revenue	1,871,169	2,077,867	1,831,701	2,249,659	2,897,657
Total Operating Revenue	42,764,669	46,736,169	50,776,551	49,818,583	47,797,383
Total Operating Expenses	41,536,087	45,316,176	49,301,737	47,663,626	45,731,719
Depreciation and Amortization	1,045,962	1,025,493	1,114,940	1,175,452	1,137,349
Interest	771,983	732,911	659,007	447,848	434,305
Advertising Expenses	*	*	16,326	19,929	21,834
Allowed Advertising Expenses	*	*	3,062	11,549	1,275
Non-Allowed Advertising Expenses	*	*	13,264	8,380	20,559
Salaries and Benefits	*	*	33,457,148	31,388,634	32,522,231
Other Operating Expenses	39,718,142	43,557,772	14,054,316	14,631,763	11,616,000
Net Operating Income	1,228,582	1,419,993	1,474,814	2,154,957	2,065,664
Total Non-operating Revenue	208,442	458,207	48,120	392,756	434,621
Total Investment Income	208,442	458,207	48,120	392,756	434,621
Interest and Dividends	206,122	457,558	426,980	396,835	432,729
Realized Gains/Losses on Sales of Securities	2,320	649	(378,860)	(4,079)	1,892
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
Excess of Revenue over Expenses	1,437,024	1,878,200	1,522,934	2,547,713	2,500,285
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	1,437,024	1,878,200	1,522,934	2,547,713	2,500,285
Total Change in Unrestricted Net Assets	(1,132,698)	(2,261,547)	2,029,531	1,684,816	2,795,877
Net Assets Released for Restrictions - Capital	36,591	245,765	123,342	173,357	123,633
Unrealized Gains/Losses on Investments	(25,827)	481,432	133,656	(146,033)	82,857
Minimum Pension Liability Adjustment	†	†	203,307	(849,109)	439,231
Transfers From/To Affiliates	(313,626)	(2,771,058)	44,970	(41,060)	(351,605)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	(2,266,860)	(2,095,886)	1,322	(52)	1,476

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Acadia Hospital Corporation -- Bangor, Maine	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	.972	1.585	3.795	3.030	2.329
Current Ratio without Board Designated and Undesignated Investments	.460	.578	1.922	1.705	1.359
Days in Accounts Receivable	26.818	22.555	18.127	13.703	14.613
Acid Test	.230	.178	1.285	1.285	1.113
Days Cash on Hand, Current	36.311	27.063	63.387	93.124	113.245
Days Cash on Hand, Incl Board Designated & Undesignated Investments	117.271	180.554	155.727	189.093	211.990
Average Payment Period, Accounts Payable and Accrued Expenses	33.839	34.338	30.624	27.978	28.713
Average Payment Period, Current Liabilities	158.158	152.413	49.310	72.444	101.765
Capital Structure					
Equity Financing Ratio	.144	.092	.147	.186	.223
Fixed Asset Financing	1.367	1.111	1.046	1.009	.909
Cash Flow Divided by Total Debt	.068	.075	.076	.111	.100
Cash Flow Divided by Total Debt with Operating Income Only	.062	.063	.075	.100	.088
Debt Service Coverage Total	2.001	2.249	2.047	3.030	2.718
Debt Service Coverage Total with Operating Income Only	1.873	1.965	2.017	2.745	2.428
Profitability					
Total Margin	.033	.040	.030	.051	.052
Operating Margin	.029	.030	.029	.043	.043
Non Operating Revenue Margin	.145	.244	.032	.154	.174
Return On Assets	.034	.044	.038	.062	.053
Return On Equity	.233	.480	.256	.334	.240
Markup	1.518	1.773	1.752	1.845	1.753
Deductible	.156	.213	.191	.226	.193
Markup Adjustment for Deductible	1.289	1.406	1.425	1.439	1.427
Reported Income Index	(1.269)	(.830)	.750	1.512	.894
Asset Efficiency					
Total Asset Turnover	1.002	1.111	1.253	1.223	1.030
Fixed Asset Turnover	4.813	4.572	4.763	4.968	4.850
Average Age Plant Depreciation Only	16.337	17.535	17.084	16.976	18.532
Other Financial Ratios					
Total Operating Expense Growth	.051	.091	.088	(.033)	(.041)
Total Operating Revenue Growth	(.055)	.093	.086	(.019)	(.041)
Realized Gains Divided by Non-Operating Revenue	.011	.001	(7.873)	(.010)	.004
Realized Gains Divided by Net Income	.002	.000	(.249)	(.002)	.001
Long Term Debt to Equity	1.966	2.901	1.875	1.326	.859

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Aroostook Medical Center, The (TAMC) -- Presque Isle, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	18,514,860	22,483,133	19,250,894	22,691,626	20,013,065
Cash and Investment	3,641,368	4,119,590	2,177,263	6,271,544	4,447,174
Current Assets Whose Use is Limited	462,254	452,569	376,798	423,931	373,849
Net Patient Accounts Receivable	8,901,423	6,333,997	7,543,084	8,057,257	9,747,478
Due from Affiliates	92,661	53,416	8,925	10,953	37,185
Third Party Settlements Receivable	1,836,330	8,260,908	5,776,893	3,596,180	1,767,481
Other Accounts Receivable	853,676	654,707	846,428	433,665	564,215
Inventory	1,699,666	1,637,085	1,606,230	1,922,720	1,788,058
Other Current Assets	1,027,482	970,861	915,273	1,975,376	1,287,625
Total Non-Current Assets	52,650,640	41,312,601	46,726,678	47,707,515	54,265,150
Trustee Held Investments	2,676,506	3,319,902	3,267,620	3,641,618	3,888,706
Board Designated and Undesignated Investments	2,595,403	2,685,206	4,595,214	5,886,332	6,765,205
Due From Affiliates	10,377	1,428	43,271	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	18,520,053	6,067,708	10,123,812	10,388,430	15,463,657
Gross Property, Plant and Equipment (PP&E)	71,351,180	74,353,402	75,541,283	76,413,490	79,076,162
Accumulated Depreciation	42,502,879	45,115,045	46,844,522	48,622,355	50,928,580
Net Property, Plant and Equipment (PP&E)	28,848,301	29,238,357	28,696,761	27,791,135	28,147,582
Total Unrestricted Assets	71,165,500	63,795,734	65,977,572	70,399,141	74,278,215
Total Current Liabilities	23,517,427	14,870,836	15,694,331	17,817,594	20,271,749
Current Long Term Debt (LTD)	1,080,000	1,154,333	1,150,000	1,195,000	1,245,000
Accounts Payable and Accrued Expenses	11,179,642	8,398,991	10,038,952	8,885,347	11,108,930
Estimated Third Party Settlements	5,125,626	5,108,299	4,230,209	7,418,007	7,306,754
Due to Affiliates	6,132,159	209,213	275,170	319,240	611,065
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	16,748,586	16,313,318	18,021,262	16,868,729	20,010,186
Long Term Debt	14,042,052	12,978,552	11,744,875	10,493,981	9,387,879
Estimated Third Party Settlements	†	†	2,988,812	2,554,520	2,896,300
Due to Affiliates	30,028	14,864	19,955	4,955	4,955
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	2,676,506	3,319,902	3,267,620	3,815,273	7,721,052
Fund Balance Unrestricted	30,899,487	32,611,580	32,261,979	35,712,818	33,996,280
Total Liabilities & Equity	71,165,500	63,795,734	65,977,572	70,399,141	74,278,215
Total Restricted Assets	1,703,911	1,522,969	1,678,811	1,609,234	1,899,516
Cash and Investments	1,703,911	1,522,969	1,678,811	1,609,234	1,899,516
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	1,703,911	1,522,969	1,678,811	1,609,234	1,899,516
Total Restricted Fund Balance	1,703,911	1,522,969	1,678,811	1,609,234	1,899,516
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,027,196	846,254	1,002,096	932,519	1,218,188
Permanently Restricted Net Assets	676,715	676,715	676,715	676,715	681,328

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Aroostook Medical Center, The (TAMC) -- Presque Isle, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	187,005,213	199,474,883	206,070,315	213,963,829	212,635,473
Gross Inpatient Service Revenue	62,714,229	69,343,147	69,655,328	70,138,498	64,006,035
Gross Outpatient Service Revenue	124,290,984	130,131,736	136,414,987	143,825,331	148,629,438
Free Care (Charity Care)	2,005,061	2,645,546	2,979,952	2,807,318	2,631,931
Bad Debt (Provision for Bad Debt)	2,970,533	2,773,415	3,098,758	3,128,993	3,328,288
Contractuals	90,725,866	99,583,456	105,086,261	110,191,970	109,798,367
Changes in Prior Year Estimated/Final Settlements	(235,000)	(261,000)	230,000	(160,000)	(498,087)
Net Patient Service Revenue	91,538,753	94,733,466	94,675,344	97,995,548	97,374,974
Other Operating Revenue	2,090,675	2,028,993	2,220,878	2,063,174	4,783,098
Total Operating Revenue	93,629,428	96,762,459	96,896,222	100,058,722	102,158,072
Total Operating Expenses	94,743,693	95,858,769	96,939,376	96,943,396	104,235,219
Depreciation and Amortization	3,939,902	3,694,544	3,643,301	3,565,334	3,504,274
Interest	949,416	765,481	591,915	458,613	398,091
Advertising Expenses	*	*	364,467	256,304	255,475
Allowed Advertising Expenses	*	*	35,838	15,043	32,677
Non-Allowed Advertising Expenses	*	*	328,629	241,261	222,798
Salaries and Benefits	*	*	60,854,362	61,167,013	66,011,876
Other Operating Expenses	89,854,375	91,398,744	31,485,331	31,496,132	34,065,503
Net Operating Income	(1,114,265)	903,690	(43,154)	3,115,326	(2,077,147)
Total Non-operating Revenue	508,182	206,586	243,223	434,738	267,871
Total Investment Income	180,903	36,723	7,135	26,060	21,179
Interest and Dividends	180,903	36,723	7,135	26,060	21,179
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	315,850	182,252	236,088	408,678	246,692
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	11,429	(12,389)	†	†	†
Excess of Revenue over Expenses	(606,083)	1,110,276	200,069	3,550,064	(1,809,276)
Extraordinary Gains/Losses	†	†	(503,553)	†	(180,397)
Total Surplus/Deficit	(606,083)	1,110,276	(303,484)	3,550,064	(1,989,673)
Total Change in Unrestricted Net Assets	257,119	1,712,093	(349,601)	3,450,839	(1,716,538)
Net Assets Released for Restrictions - Capital	364,633	85,605	247,279	178,511	90,341
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	498,569	516,212	(493,396)	(277,736)	182,794
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	200,000	†	†

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Aroostook Medical Center, The (TAMC) -- Presque Isle, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	.898	1.692	1.519	1.604	1.321
Current Ratio without Board Designated and Undesignated Investments	.787	1.512	1.227	1.274	.987
Days in Accounts Receivable	35.493	24.404	29.081	30.011	36.537
Acid Test	.174	.307	.163	.376	.238
Days Cash on Hand, Current	16.495	18.107	9.992	26.172	17.469
Days Cash on Hand, Incl Board Designated & Undesignated Investments	26.928	28.742	27.970	49.180	41.983
Average Payment Period, Accounts Payable and Accrued Expenses	44.938	33.263	39.275	34.731	40.253
Average Payment Period, Current Liabilities	94.532	58.893	61.401	69.646	73.455
Capital Structure					
Equity Financing Ratio	.434	.511	.489	.507	.458
Fixed Asset Financing	.487	.444	.409	.378	.334
Cash Flow Divided by Total Debt	.083	.154	.114	.205	.042
Cash Flow Divided by Total Debt with Operating Income Only	.070	.147	.107	.193	.035
Debt Service Coverage Total	2.158	3.018	2.540	4.708	1.314
Debt Service Coverage Total with Operating Income Only	1.902	2.906	2.401	4.438	1.146
Profitability					
Total Margin	(.006)	.011	.002	.035	(.018)
Operating Margin	(.012)	.009	(.000)	.031	(.020)
Non Operating Revenue Margin	(.838)	.186	1.216	.122	(.148)
Return On Assets	(.009)	.017	.003	.050	(.024)
Return On Equity	(.020)	.034	.006	.099	(.053)
Markup	1.996	2.102	2.149	2.228	2.086
Deductible	.485	.499	.510	.515	.516
Markup Adjustment for Deductible	1.038	1.063	1.065	1.092	1.032
Reported Income Index	(2.357)	.648	(.572)	1.029	1.054
Asset Efficiency					
Total Asset Turnover	1.323	1.520	1.472	1.427	1.379
Fixed Asset Turnover	3.246	3.309	3.377	3.600	3.629
Average Age Plant Depreciation Only	10.788	12.211	12.858	13.638	14.533
Other Financial Ratios					
Total Operating Expense Growth	.019	.012	.011	.000	.075
Total Operating Revenue Growth	†	.033	.001	.033	.021
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.454	.398	.364	.294	.276

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Blue Hill Memorial Hospital -- Blue Hill, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	8,961,906	7,266,370	4,972,542	6,474,441	8,274,076
Cash and Investment	865,566	302,594	1,849,292	3,176,921	4,617,141
Current Assets Whose Use is Limited	90,831	94,207	461,940	48,666	47,382
Net Patient Accounts Receivable	4,002,179	3,799,383	1,430,518	1,813,044	2,354,405
Due from Affiliates	58,284	3,018	9,294	†	†
Third Party Settlements Receivable	3,238,165	2,574,346	509,785	279,367	547,221
Other Accounts Receivable	†	34,709	329,958	257,393	102,069
Inventory	207,346	131,551	170,356	141,313	149,181
Other Current Assets	499,535	326,562	211,399	757,737	456,677
Total Non-Current Assets	20,183,908	19,496,136	19,898,999	22,945,716	24,958,576
Trustee Held Investments	†	†	†	20,810	63,888
Board Designated and Undesignated Investments	10,502,788	6,697,532	6,473,581	12,378,197	13,378,591
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	68,118	3,316,701	4,796,528	2,075,889	2,824,387
Gross Property, Plant and Equipment (PP&E)	23,659,043	25,002,422	24,945,017	25,746,842	26,962,643
Accumulated Depreciation	14,046,041	15,520,519	16,316,127	17,276,022	18,270,933
Net Property, Plant and Equipment (PP&E)	9,613,002	9,481,903	8,628,890	8,470,820	8,691,710
Total Unrestricted Assets	29,145,814	26,762,506	24,871,541	29,420,157	33,232,652
Total Current Liabilities	6,052,355	7,901,614	5,200,691	7,787,856	8,237,263
Current Long Term Debt (LTD)	328,078	1,178,432	211,883	145,739	100,000
Accounts Payable and Accrued Expenses	2,498,879	2,979,788	3,186,998	2,538,957	3,487,992
Estimated Third Party Settlements	1,457,071	2,191,856	1,668,842	4,898,443	4,368,189
Due to Affiliates	1,048,278	1,551,538	132,968	204,717	281,082
Other Current Liabilities	720,049	†	†	†	†
Total Non-current Liabilities	5,489,080	5,087,717	3,057,354	3,255,065	4,979,905
Long Term Debt	3,633,435	2,458,508	2,309,812	2,128,461	2,022,458
Estimated Third Party Settlements	†	†	709,540	1,103,272	1,745,050
Due to Affiliates	1,855,645	2,300,000	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	109,203	38,002	23,332	1,212,397
Other Non-Current Liabilities	†	220,006	†	†	†
Fund Balance Unrestricted	17,604,379	13,773,175	16,613,496	18,377,236	20,015,484
Total Liabilities & Equity	29,145,814	26,762,506	24,871,541	29,420,157	33,232,652
Total Restricted Assets	836,826	340,180	630,481	891,915	1,772,026
Cash and Investments	836,826	340,180	630,481	891,915	1,772,026
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	836,826	340,180	630,481	891,915	1,772,026
Total Restricted Fund Balance	836,826	340,180	630,481	891,915	1,772,026
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	584,685	88,039	150,285	201,888	375,965
Permanently Restricted Net Assets	252,141	252,141	480,196	690,027	1,396,061

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Blue Hill Memorial Hospital -- Blue Hill, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	44,643,905	44,330,709	45,557,062	49,175,637	52,746,814
Gross Inpatient Service Revenue	9,625,101	9,818,526	10,834,831	10,050,445	10,086,821
Gross Outpatient Service Revenue	35,018,804	34,512,183	34,722,231	39,125,192	42,659,993
Free Care (Charity Care)	1,219,810	1,355,162	1,160,433	1,415,316	1,531,404
Bad Debt (Provision for Bad Debt)	1,558,288	2,374,729	1,726,717	1,307,527	1,386,349
Contractuals	14,867,635	13,336,726	13,282,056	14,174,763	15,358,447
Changes in Prior Year Estimated/Final Settlements	209,000	269,000	(2,537,571)	207,000	(233,000)
Net Patient Service Revenue	26,789,172	26,995,092	31,925,427	32,071,031	34,703,614
Other Operating Revenue	943,817	779,368	1,273,158	955,543	1,440,755
Total Operating Revenue	27,732,989	27,774,460	33,198,585	33,026,574	36,144,369
Total Operating Expenses	29,110,065	31,936,003	30,317,244	32,252,308	35,389,368
Depreciation and Amortization	1,439,102	1,478,388	1,381,568	1,362,319	1,410,103
Interest	352,584	279,599	179,012	109,014	97,729
Advertising Expenses	*	*	27,626	43,620	56,910
Allowed Advertising Expenses	*	*	27,626	21,173	†
Non-Allowed Advertising Expenses	*	*	†	22,447	56,910
Salaries and Benefits	*	*	17,369,717	18,487,326	20,676,474
Other Operating Expenses	27,318,379	30,178,016	11,359,321	12,250,029	13,148,152
Net Operating Income	(1,377,076)	(4,161,543)	2,881,341	774,266	755,001
Total Non-operating Revenue	334,082	(368,825)	12,811	262,077	190,912
Total Investment Income	334,082	(368,825)	12,811	262,077	190,912
Interest and Dividends	122,066	53,343	12,811	262,077	190,912
Realized Gains/Losses on Sales of Securities	212,016	(422,168)	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
Excess of Revenue over Expenses	(1,042,994)	(4,530,368)	2,894,152	1,036,343	945,913
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	(1,042,994)	(4,530,368)	2,894,152	1,036,343	945,913
Total Change in Unrestricted Net Assets	(1,869,891)	(3,831,204)	2,840,321	432,387	1,638,247
Net Assets Released for Restrictions - Capital	160,395	364,484	73,344	†	3,873
Unrealized Gains/Losses on Investments	(410,951)	(476,516)	†	(576,572)	908,584
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(183,221)	1,542,245	(127,175)	(27,384)	(56,975)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	(393,120)	(731,049)	†	†	(163,148)

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Blue Hill Memorial Hospital -- Blue Hill, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	3.216	1.767	2.201	2.421	2.629
Current Ratio without Board Designated and Undesignated Investments	1.481	.920	.956	.831	1.004
Days in Accounts Receivable	54.529	51.371	16.355	20.634	24.763
Acid Test	.158	.050	.444	.414	.566
Days Cash on Hand, Current	12.616	4.755	29.154	38.114	50.106
Days Cash on Hand, Incl Board Designated & Undesignated Investments	151.155	85.018	110.813	184.376	193.816
Average Payment Period, Accounts Payable and Accrued Expenses	32.962	35.709	40.201	30.001	37.467
Average Payment Period, Current Liabilities	79.835	94.692	65.602	92.022	88.483
Capital Structure					
Equity Financing Ratio	.604	.515	.668	.625	.602
Fixed Asset Financing	.378	.259	.268	.251	.233
Cash Flow Divided by Total Debt	.034	(.235)	.518	.217	.178
Cash Flow Divided by Total Debt with Operating Income Only	.005	(.207)	.516	.193	.164
Debt Service Coverage Total	.933	(4.562)	3.282	7.815	10.078
Debt Service Coverage Total with Operating Income Only	.517	(3.955)	3.272	6.998	9.294
Profitability					
Total Margin	(.037)	(.165)	.087	.031	.026
Operating Margin	(.050)	(.150)	.087	.023	.021
Non Operating Revenue Margin	(.320)	.081	.004	.253	.202
Return On Assets	(.036)	(.169)	.116	.035	.028
Return On Equity	(.059)	(.329)	.174	.056	.047
Markup	1.566	1.413	1.545	1.554	1.531
Deductible	.333	.301	.292	.288	.291
Markup Adjustment for Deductible	1.055	.995	1.107	1.115	1.097
Reported Income Index	.558	1.182	1.019	.588	.577
Asset Efficiency					
Total Asset Turnover	.963	1.024	1.335	1.131	1.093
Fixed Asset Turnover	2.885	2.929	3.847	3.899	4.158
Average Age Plant Depreciation Only	9.760	10.498	11.810	12.681	12.957
Other Financial Ratios					
Total Operating Expense Growth	.074	.097	(.051)	.064	.097
Total Operating Revenue Growth	.099	.001	.195	(.005)	.094
Realized Gains Divided by Non-Operating Revenue	.635	1.145	†	†	†
Realized Gains Divided by Net Income	(.203)	.093	†	†	†
Long Term Debt to Equity	.206	.178	.139	.116	.101

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Bridgton Hospital -- Bridgton, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	5,951,931	11,659,137	14,980,617	22,479,123	24,656,708
Cash and Investment	436,855	3,205,678	6,669,646	15,761,269	16,674,483
Current Assets Whose Use is Limited	399,813	397,082	419,847	423,910	429,033
Net Patient Accounts Receivable	3,571,633	4,537,367	4,216,156	5,727,278	5,782,687
Due from Affiliates	22,271	37,822	20,357	23,254	19,765
Third Party Settlements Receivable	1,191,693	3,089,792	3,209,880	139,930	414,172
Other Accounts Receivable	†	†	†	†	†
Inventory	239,346	327,710	313,300	296,908	307,630
Other Current Assets	90,320	63,686	131,431	106,574	1,028,938
Total Non-Current Assets	22,879,062	19,957,040	20,083,020	20,177,241	20,556,009
Trustee Held Investments	734,857	754,457	774,058	793,659	813,259
Board Designated and Undesignated Investments	3,046,589	2,508,031	2,923,832	3,640,877	3,682,860
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	3,346,136	370,796	(22,711)	(34,032)	(53,565)
Gross Property, Plant and Equipment (PP&E)	30,538,261	31,308,282	32,360,518	32,899,784	34,263,623
Accumulated Depreciation	14,786,781	14,984,526	15,952,677	17,123,047	18,150,168
Net Property, Plant and Equipment (PP&E)	15,751,480	16,323,756	16,407,841	15,776,737	16,113,455
Total Unrestricted Assets	28,830,993	31,616,177	35,063,637	42,656,364	45,212,717
Total Current Liabilities	2,571,696	2,816,512	3,220,067	3,233,917	3,274,918
Current Long Term Debt (LTD)	369,740	530,073	538,172	445,752	634,829
Accounts Payable and Accrued Expenses	2,201,956	2,286,439	2,681,895	2,788,165	2,640,089
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	9,642,248	9,844,292	9,454,394	9,149,042	9,981,587
Long Term Debt	9,174,049	9,355,600	8,990,281	8,653,365	9,452,452
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	468,199	488,692	464,113	495,677	529,135
Fund Balance Unrestricted	16,617,049	18,955,373	22,389,176	30,273,405	31,956,212
Total Liabilities & Equity	28,830,993	31,616,177	35,063,637	42,656,364	45,212,717
Total Restricted Assets	3,151,153	3,236,168	3,341,734	3,564,980	3,562,686
Cash and Investments	3,039,175	3,137,716	2,857,587	3,398,341	3,388,228
Receivables	111,978	98,452	92,294	65,968	61,296
Other Assets	†	†	391,853	100,671	113,162
Total Restricted Liabilities and Equity	3,151,153	3,236,168	3,341,734	3,564,980	3,562,686
Total Restricted Fund Balance	3,151,153	3,236,168	3,341,734	3,564,980	3,562,686
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	2,012,858	2,223,069	2,280,994	2,443,485	2,449,681
Permanently Restricted Net Assets	1,138,295	1,013,099	1,060,740	1,121,495	1,113,005

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Bridgton Hospital -- Bridgton, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	59,550,523	62,240,150	66,474,360	75,036,173	80,320,796
Gross Inpatient Service Revenue	13,445,191	14,394,950	12,707,976	13,653,165	12,996,996
Gross Outpatient Service Revenue	46,105,332	47,845,200	53,766,384	61,383,008	67,323,800
Free Care (Charity Care)	826,777	1,116,919	1,472,781	1,116,462	3,519,523
Bad Debt (Provision for Bad Debt)	2,322,652	2,323,196	2,598,159	3,064,028	5,198,463
Contractuals	22,876,956	22,933,322	23,172,172	25,899,583	30,467,502
Changes in Prior Year Estimated/Final Settlements	(10,000)	†	†	†	†
Net Patient Service Revenue	33,534,138	35,866,713	39,231,248	44,956,100	41,135,308
Other Operating Revenue	438,881	428,793	468,847	371,040	931,874
Total Operating Revenue	33,973,019	36,295,506	39,700,095	45,327,140	42,067,182
Total Operating Expenses	31,732,258	33,668,460	36,757,860	38,157,081	40,436,717
Depreciation and Amortization	954,019	1,091,336	1,223,675	1,304,201	1,408,950
Interest	540,155	549,361	528,944	494,011	491,982
Advertising Expenses	*	*	204,011	200,102	202,269
Allowed Advertising Expenses	*	*	†	†	†
Non-Allowed Advertising Expenses	*	*	204,011	200,102	202,269
Salaries and Benefits	*	*	23,861,467	24,064,166	24,854,119
Other Operating Expenses	30,238,084	32,027,763	10,939,763	12,094,601	13,479,397
Net Operating Income	2,240,761	2,627,046	2,942,235	7,170,059	1,630,465
Total Non-operating Revenue	213,667	(89,551)	296,950	315,181	229,192
Total Investment Income	150,389	(148,402)	185,761	205,248	129,275
Interest and Dividends	148,110	82,309	72,717	79,317	83,859
Realized Gains/Losses on Sales of Securities	2,279	(230,711)	113,044	125,931	45,416
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	63,278	58,851	111,189	109,933	99,917
Excess of Revenue over Expenses	2,454,428	2,537,495	3,239,185	7,485,240	1,859,657
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	2,454,428	2,537,495	3,239,185	7,485,240	1,859,657
Total Change in Unrestricted Net Assets	2,400,752	2,338,324	3,433,803	7,884,229	1,682,807
Net Assets Released for Restrictions - Capital	78,110	222,963	69,537	†	2,000
Unrealized Gains/Losses on Investments	(131,786)	(422,134)	125,081	398,989	(178,850)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Bridgton Hospital -- Bridgton, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	3.499	5.030	5.560	8.077	8.654
Current Ratio without Board Designated and Undesignated Investments	2.314	4.140	4.652	6.951	7.529
Days in Accounts Receivable	38.875	46.175	39.226	46.500	51.311
Acid Test	.325	1.279	2.202	5.005	5.223
Days Cash on Hand, Current	9.922	40.366	72.822	160.302	159.957
Days Cash on Hand, Incl Board Designated & Undesignated Investments	46.052	68.466	102.855	196.362	194.401
Average Payment Period, Accounts Payable and Accrued Expenses	26.113	25.618	27.548	27.615	24.691
Average Payment Period, Current Liabilities	30.498	31.557	33.076	32.030	30.628
Capital Structure					
Equity Financing Ratio	.576	.600	.639	.710	.707
Fixed Asset Financing	.582	.573	.548	.548	.587
Cash Flow Divided by Total Debt	.279	.287	.352	.710	.247
Cash Flow Divided by Total Debt with Operating Income Only	.262	.294	.329	.684	.229
Debt Service Coverage Total	4.404	4.546	4.714	8.994	4.010
Debt Service Coverage Total with Operating Income Only	4.165	4.643	4.433	8.689	3.766
Profitability					
Total Margin	.072	.070	.081	.164	.044
Operating Margin	.066	.072	.074	.158	.039
Non Operating Revenue Margin	.087	(.035)	.092	.042	.123
Return On Assets	.085	.080	.092	.175	.041
Return On Equity	.148	.134	.145	.247	.058
Markup	1.890	1.861	1.821	1.976	2.009
Deductible	.384	.368	.349	.345	.379
Markup Adjustment for Deductible	1.170	1.180	1.191	1.297	1.256
Reported Income Index	1.022	1.085	.943	.949	1.105
Asset Efficiency					
Total Asset Turnover	1.186	1.145	1.141	1.070	.935
Fixed Asset Turnover	2.157	2.223	2.420	2.873	2.611
Average Age Plant Depreciation Only	15.499	13.730	13.037	13.129	12.882
Other Financial Ratios					
Total Operating Expense Growth	.096	.061	.092	.038	.060
Total Operating Revenue Growth	.122	.068	.094	.142	(.072)
Realized Gains Divided by Non-Operating Revenue	.011	2.576	.381	.400	.198
Realized Gains Divided by Net Income	.001	(.091)	.035	.017	.024
Long Term Debt to Equity	.552	.494	.402	.286	.296

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Calais Regional Hospital -- Calais, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	7,019,954	6,891,918	6,292,663	5,637,031	5,033,721
Cash and Investment	700,671	2,004,383	330,536	521,702	85,951
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	3,025,929	3,696,157	4,131,471	4,326,394	3,687,471
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	2,510,622	291,015	1,174,844	†	†
Other Accounts Receivable	†	†	†	†	434,593
Inventory	†	†	†	†	†
Other Current Assets	782,732	900,363	655,812	788,935	825,706
Total Non-Current Assets	22,354,206	21,414,215	21,339,028	23,105,614	22,953,911
Trustee Held Investments	195,336	277,845	360,928	443,399	525,226
Board Designated and Undesignated Investments	1,634,413	1,675,835	2,056,043	2,629,418	2,616,426
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	91,085	28,229	454,395	1,485,379	1,686,826
Gross Property, Plant and Equipment (PP&E)	33,312,353	33,534,282	33,060,167	34,479,435	34,644,912
Accumulated Depreciation	12,878,981	14,101,976	14,592,505	15,932,017	16,519,479
Net Property, Plant and Equipment (PP&E)	20,433,372	19,432,306	18,467,662	18,547,418	18,125,433
Total Unrestricted Assets	29,374,160	28,306,133	27,631,691	28,742,645	27,987,632
Total Current Liabilities	2,858,445	2,396,163	3,527,828	5,123,745	6,994,870
Current Long Term Debt (LTD)	335,400	356,000	376,000	411,000	552,935
Accounts Payable and Accrued Expenses	2,523,045	2,013,114	3,095,572	3,517,341	3,540,062
Estimated Third Party Settlements	†	†	†	1,125,397	2,246,078
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	27,049	56,256	70,007	655,795
Total Non-current Liabilities	17,616,943	17,261,208	16,881,778	17,059,743	17,125,053
Long Term Debt	17,616,943	17,261,208	16,881,778	17,059,743	17,125,053
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	8,898,772	8,648,762	7,222,085	6,559,157	3,867,709
Total Liabilities & Equity	29,374,160	28,306,133	27,631,691	28,742,645	27,987,632
Total Restricted Assets	721,011	848,636	1,293,685	920,887	1,409,166
Cash and Investments	693,659	835,508	1,289,403	918,133	1,406,412
Receivables	27,352	13,128	4,282	2,754	2,754
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	721,011	848,636	1,293,685	1,250,510	1,409,166
Total Restricted Fund Balance	721,011	848,636	1,293,685	1,250,510	1,409,166
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	161,667	163,783	788,279	792,626	927,460
Permanently Restricted Net Assets	559,344	684,853	505,406	457,884	481,706

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Calais Regional Hospital -- Calais, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	42,302,465	41,884,943	46,900,132	56,443,678	51,679,698
Gross Inpatient Service Revenue	11,737,363	10,135,996	11,875,603	16,261,553	16,142,143
Gross Outpatient Service Revenue	30,565,102	31,748,947	35,024,529	40,182,125	35,537,555
Free Care (Charity Care)	272,167	565,993	712,067	1,066,131	929,494
Bad Debt (Provision for Bad Debt)	1,164,268	1,173,224	1,110,497	1,061,262	1,295,672
Contractuals	14,211,743	13,842,347	18,226,853	22,495,956	19,287,426
Changes in Prior Year Estimated/Final Settlements	†	†	(116,500)	64,000	†
Net Patient Service Revenue	26,654,287	26,303,379	26,967,215	31,756,329	30,167,106
Other Operating Revenue	364,776	385,038	163,631	894,600	1,028,442
Total Operating Revenue	27,019,063	26,688,417	27,130,846	32,650,929	31,195,548
Total Operating Expenses	26,858,195	27,055,797	28,550,660	33,374,028	33,952,668
Depreciation and Amortization	1,316,719	1,288,903	1,299,642	1,357,897	1,522,195
Interest	942,959	915,616	896,532	914,518	965,372
Advertising Expenses	*	*	60,751	44,135	38,859
Allowed Advertising Expenses	*	*	23,897	18,351	7,069
Non-Allowed Advertising Expenses	*	*	36,854	25,784	31,790
Salaries and Benefits	*	*	14,061,579	16,611,727	17,542,372
Other Operating Expenses	24,598,517	24,851,278	12,232,156	14,445,751	13,883,870
Net Operating Income	160,868	(367,380)	(1,419,814)	(723,099)	(2,757,120)
Total Non-operating Revenue	75,406	116,073	138,486	60,995	43,379
Total Investment Income	49,393	56,747	35,358	38,222	24,052
Interest and Dividends	49,393	56,747	35,358	38,222	24,052
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(26,176)	(615)	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	52,189	59,941	103,128	22,773	19,327
Excess of Revenue over Expenses	236,274	(251,307)	(1,281,328)	(662,104)	(2,713,741)
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	236,274	(251,307)	(1,281,328)	(662,104)	(2,713,741)
Total Change in Unrestricted Net Assets	253,605	(250,010)	(1,067,299)	(662,928)	(2,691,448)
Net Assets Released for Restrictions - Capital	19,300	†	200,000	†	19,872
Unrealized Gains/Losses on Investments	(1,969)	1,297	14,029	(824)	2,421
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Calais Regional Hospital -- Calais, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	3.028	3.576	2.367	1.613	1.094
Current Ratio without Board Designated and Undesignated Investments	2.456	2.876	1.784	1.100	.720
Days in Accounts Receivable	41.437	51.290	55.919	49.727	44.616
Acid Test	.245	.836	.094	.102	.012
Days Cash on Hand, Current	10.013	28.393	4.427	5.948	.967
Days Cash on Hand, Incl Board Designated & Undesignated Investments	33.369	52.132	31.966	35.924	30.415
Average Payment Period, Accounts Payable and Accrued Expenses	36.056	28.517	41.462	40.099	39.843
Average Payment Period, Current Liabilities	40.849	33.943	47.252	58.413	78.726
Capital Structure					
Equity Financing Ratio	.303	.306	.261	.228	.138
Fixed Asset Financing	.862	.888	.914	.920	.945
Cash Flow Divided by Total Debt	.076	.053	.001	.031	(.049)
Cash Flow Divided by Total Debt with Operating Income Only	.072	.047	(.006)	.029	(.051)
Debt Service Coverage Total	1.972	1.561	.730	1.248	(.164)
Debt Service Coverage Total with Operating Income Only	1.912	1.469	.620	1.201	(.196)
Profitability					
Total Margin	.009	(.009)	(.047)	(.020)	(.087)
Operating Margin	.006	(.014)	(.052)	(.022)	(.088)
Non Operating Revenue Margin	.319	(.462)	(.108)	(.092)	(.016)
Return On Assets	.008	(.009)	(.046)	(.023)	(.097)
Return On Equity	.027	(.029)	(.177)	(.101)	(.702)
Markup	1.589	1.562	1.648	1.718	1.552
Deductible	.336	.330	.389	.399	.373
Markup Adjustment for Deductible	1.059	1.051	1.010	1.044	.984
Reported Income Index	.932	1.005	.898	.999	1.008
Asset Efficiency					
Total Asset Turnover	.922	.947	.987	1.138	1.116
Fixed Asset Turnover	1.322	1.373	1.469	1.760	1.721
Average Age Plant Depreciation Only	9.781	10.941	11.228	11.733	10.852
Other Financial Ratios					
Total Operating Expense Growth	.034	.007	.055	.169	.017
Total Operating Revenue Growth	.069	(.012)	.017	.203	(.045)
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	1.980	1.996	2.338	2.601	4.428

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Cary Medical Center -- Caribou, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	9,611,646	7,967,390	8,816,831	14,288,706	14,651,936
Cash and Investment	1,390,623	1,834,652	585,152	2,958,459	1,596,988
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	3,408,599	3,103,681	3,982,392	4,385,235	5,339,593
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	3,290,468	1,414,861	2,631,997	5,279,591	5,830,945
Other Accounts Receivable	†	†	†	†	†
Inventory	†	†	†	†	†
Other Current Assets	1,521,956	1,614,196	1,617,290	1,665,421	1,884,410
Total Non-Current Assets	16,053,314	15,881,071	13,456,090	15,375,708	15,076,952
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	5,200,086	6,137,590	4,866,999	7,420,869	5,130,506
Due From Affiliates	105,392	162,703	130,967	144,689	139,615
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	543,483	299,228	424,802	380,280	371,169
Gross Property, Plant and Equipment (PP&E)	31,288,208	30,004,539	30,041,634	30,630,450	33,993,927
Accumulated Depreciation	21,083,855	20,722,989	22,008,312	23,200,580	24,558,265
Net Property, Plant and Equipment (PP&E)	10,204,353	9,281,550	8,033,322	7,429,870	9,435,662
Total Unrestricted Assets	25,664,960	23,848,461	22,272,921	29,664,414	29,728,888
Total Current Liabilities	6,018,759	5,733,580	4,879,595	8,733,941	8,987,281
Current Long Term Debt (LTD)	721,596	787,784	794,981	422,003	622,320
Accounts Payable and Accrued Expenses	4,633,282	3,936,574	3,486,990	4,150,240	4,541,843
Estimated Third Party Settlements	†	534,956	†	3,600,578	3,495,414
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	663,881	474,266	597,624	561,120	327,704
Total Non-current Liabilities	4,677,098	3,996,901	3,182,682	2,741,441	2,419,220
Long Term Debt	4,273,095	3,612,136	2,817,155	2,395,152	2,092,170
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	404,003	384,765	365,527	346,289	327,050
Fund Balance Unrestricted	14,969,103	14,117,980	14,210,644	18,189,032	18,322,387
Total Liabilities & Equity	25,664,960	23,848,461	22,272,921	29,664,414	29,728,888
Total Restricted Assets	16,050	19,756	26,040	128,280	28,163
Cash and Investments	16,050	19,756	26,040	128,280	28,163
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	16,050	19,756	26,040	128,280	28,163
Total Restricted Fund Balance	16,050	19,756	26,040	128,280	28,163
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	16,050	19,756	26,040	128,280	28,163
Permanently Restricted Net Assets	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Cary Medical Center -- Caribou, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	90,183,359	85,955,035	87,956,361	91,772,077	101,642,753
Gross Inpatient Service Revenue	28,403,239	22,881,424	21,526,893	24,384,931	28,288,530
Gross Outpatient Service Revenue	61,780,120	63,073,611	66,429,468	67,387,146	73,354,223
Free Care (Charity Care)	703,062	1,115,624	1,237,339	1,096,668	991,464
Bad Debt (Provision for Bad Debt)	1,522,564	933,916	2,004,000	1,964,678	2,571,813
Contractuals	48,992,229	44,417,458	45,692,563	45,607,743	51,732,359
Changes in Prior Year Estimated/Final Settlements	(4,339,000)	(819,000)	20,000	(166,000)	2,103,000
Net Patient Service Revenue	43,304,504	40,307,037	39,002,459	43,268,988	44,244,117
Other Operating Revenue	3,029,810	2,918,862	3,099,778	5,199,924	5,279,729
Total Operating Revenue	46,334,314	43,225,899	42,102,237	48,468,912	49,523,846
Total Operating Expenses	45,155,845	44,017,422	42,052,923	44,512,849	50,041,494
Depreciation and Amortization	1,534,166	1,675,599	1,693,628	1,688,157	1,707,584
Interest	163,820	150,614	139,070	126,461	228,431
Advertising Expenses	*	*	262,645	271,290	312,488
Allowed Advertising Expenses	*	*	14,760	12,297	11,584
Non-Allowed Advertising Expenses	*	*	247,885	258,993	300,904
Salaries and Benefits	*	*	21,636,508	22,505,783	24,561,885
Other Operating Expenses	43,457,859	42,191,209	18,321,072	19,921,158	23,231,106
Net Operating Income	1,178,469	(791,523)	49,314	3,956,063	(517,648)
Total Non-operating Revenue	131,428	67,233	29,899	216,071	286,579
Total Investment Income	114,897	46,591	(2,348)	40,028	78,191
Interest and Dividends	113,708	17,822	(3,308)	(18,227)	88,253
Realized Gains/Losses on Sales of Securities	1,189	28,769	960	58,255	(10,062)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	16,531	20,642	32,247	176,043	208,388
Excess of Revenue over Expenses	1,309,897	(724,290)	79,213	4,172,134	(231,069)
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	1,309,897	(724,290)	79,213	4,172,134	(231,069)
Total Change in Unrestricted Net Assets	1,447,677	(833,341)	106,091	4,085,336	38,418
Net Assets Released for Restrictions - Capital	5,361	1,260	30,891	10,026	263,616
Unrealized Gains/Losses on Investments	132,419	(110,311)	(4,013)	(96,824)	5,871
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Cary Medical Center -- Caribou, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	2.461	2.460	2.804	2.486	2.201
Current Ratio without Board Designated and Undesignated Investments	1.597	1.390	1.807	1.636	1.630
Days in Accounts Receivable	28.730	28.105	37.269	36.992	44.050
Acid Test	.231	.320	.120	.339	.178
Days Cash on Hand, Current	11.636	15.815	5.292	25.215	12.060
Days Cash on Hand, Incl Board Designated & Undesignated Investments	55.147	68.723	49.308	88.464	50.804
Average Payment Period, Accounts Payable and Accrued Expenses	38.769	33.935	31.536	35.373	34.298
Average Payment Period, Current Liabilities	50.361	49.425	44.130	74.440	67.869
Capital Structure					
Equity Financing Ratio	.583	.592	.638	.613	.616
Fixed Asset Financing	.419	.389	.351	.322	.222
Cash Flow Divided by Total Debt	.266	.098	.220	.511	.129
Cash Flow Divided by Total Debt with Operating Income Only	.254	.091	.216	.492	.104
Debt Service Coverage Total	4.761	1.263	2.063	6.497	2.621
Debt Service Coverage Total with Operating Income Only	4.553	1.186	2.031	6.263	2.181
Profitability					
Total Margin	.028	(.017)	.002	.086	(.005)
Operating Margin	.025	(.018)	.001	.082	(.010)
Non Operating Revenue Margin	.100	(.093)	.377	.052	(1.240)
Return On Assets	.051	(.030)	.004	.141	(.008)
Return On Equity	.088	(.051)	.006	.229	(.013)
Markup	2.064	2.019	2.165	2.179	2.137
Deductible	.543	.517	.519	.497	.509
Markup Adjustment for Deductible	.979	1.010	1.079	1.154	1.103
Reported Income Index	.917	.851	.855	1.049	(1.733)
Asset Efficiency					
Total Asset Turnover	1.810	1.815	1.892	1.641	1.675
Fixed Asset Turnover	4.541	4.657	5.241	6.524	5.249
Average Age Plant Depreciation Only	13.743	12.368	12.995	13.743	14.382
Other Financial Ratios					
Total Operating Expense Growth	.071	(.025)	(.045)	.058	.124
Total Operating Revenue Growth	.109	(.067)	(.026)	.151	.022
Realized Gains Divided by Non-Operating Revenue	.009	.428	.032	.270	(.035)
Realized Gains Divided by Net Income	.001	(.040)	.012	.014	.044
Long Term Debt to Equity	.285	.256	.198	.132	.114

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Central Maine Medical Center -- Lewiston, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	51,207,849	67,253,231	105,595,088	75,903,602	69,274,246
Cash and Investment	3,176,255	2,969,278	3,348,579	3,727,858	5,983,060
Current Assets Whose Use is Limited	3,951,227	3,952,008	34,043,289	10,679,988	5,660,225
Net Patient Accounts Receivable	27,425,518	32,071,969	37,175,914	36,113,312	33,793,183
Due from Affiliates	103,187	159,624	72,632	107,934	5,013,855
Third Party Settlements Receivable	10,615,311	22,127,402	26,403,893	19,127,215	11,450,936
Other Accounts Receivable	†	†	†	†	†
Inventory	2,888,826	2,833,123	2,963,070	2,853,171	2,558,455
Other Current Assets	3,047,525	3,139,827	1,587,711	3,294,124	4,814,532
Total Non-Current Assets	165,084,238	160,510,336	185,932,723	188,300,207	220,528,943
Trustee Held Investments	9,562,221	9,704,066	11,782,143	12,731,116	14,900,759
Board Designated and Undesignated Investments	†	†	†	†	†
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	37,779,299	27,167,322	38,631,015	26,986,747	49,586,521
Gross Property, Plant and Equipment (PP&E)	242,001,859	260,558,246	286,528,102	315,645,911	339,729,335
Accumulated Depreciation	124,259,141	136,919,298	151,008,537	167,063,567	183,687,672
Net Property, Plant and Equipment (PP&E)	117,742,718	123,638,948	135,519,565	148,582,344	156,041,663
Total Unrestricted Assets	216,292,087	227,763,567	291,527,811	264,203,809	289,803,189
Total Current Liabilities	35,531,703	35,242,541	76,605,033	63,843,026	85,314,250
Current Long Term Debt (LTD)	3,140,317	3,725,853	3,978,967	4,286,862	5,660,225
Accounts Payable and Accrued Expenses	20,629,534	22,940,848	34,267,825	31,569,834	26,457,341
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	11,761,852	8,575,840	38,358,241	27,986,330	53,196,684
Total Non-current Liabilities	97,772,487	105,370,980	137,883,338	132,357,372	139,726,207
Long Term Debt	89,785,694	98,031,578	129,895,322	126,276,774	132,335,005
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	1,590,552	1,617,687	1,570,392	2,344,956	1,496,884
Accrued Pension and Post Retiree Health Benefits	4,609,781	3,840,067	4,493,271	1,797,473	3,967,167
Other Non-Current Liabilities	1,786,460	1,881,648	1,924,353	1,938,169	1,927,151
Fund Balance Unrestricted	82,987,897	87,150,046	77,039,440	68,003,411	64,762,732
Total Liabilities & Equity	216,292,087	227,763,567	291,527,811	264,203,809	289,803,189
Total Restricted Assets	14,806,605	13,323,117	18,829,145	22,830,939	23,629,605
Cash and Investments	14,311,240	12,828,504	18,829,145	22,829,556	23,629,605
Receivables	†	†	†	†	†
Other Assets	495,365	494,613	†	1,383	†
Total Restricted Liabilities and Equity	14,806,605	13,323,117	18,829,145	22,830,939	23,629,605
Total Restricted Fund Balance	14,806,605	13,323,117	18,823,727	22,830,939	23,624,770
Total Liabilities	†	†	5,418	†	4,835
Temporarily Restricted Net Assets	1,678,602	520,499	2,476,697	5,247,378	5,870,574
Permanently Restricted Net Assets	13,128,003	12,802,618	16,347,030	17,583,561	17,754,196

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Central Maine Medical Center -- Lewiston, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	482,248,949	551,343,474	597,614,776	610,832,010	639,016,982
Gross Inpatient Service Revenue	236,252,181	257,740,517	267,169,965	258,482,485	265,934,915
Gross Outpatient Service Revenue	245,996,768	293,602,957	330,444,811	352,349,525	373,082,067
Free Care (Charity Care)	8,725,668	11,164,718	16,542,355	13,310,592	22,180,834
Bad Debt (Provision for Bad Debt)	11,001,563	12,318,875	13,409,215	21,602,393	26,517,986
Contractuals	218,170,687	257,032,782	275,842,602	297,807,255	303,132,283
Changes in Prior Year Estimated/Final Settlements	(86,394)	†	†	†	†
Net Patient Service Revenue	244,437,425	270,827,099	291,820,604	278,111,770	287,185,879
Other Operating Revenue	8,923,714	9,233,920	11,393,722	12,524,010	15,924,416
Total Operating Revenue	253,361,139	280,061,019	303,214,326	290,635,780	303,110,295
Total Operating Expenses	252,928,177	276,176,439	307,933,595	299,268,308	306,660,365
Depreciation and Amortization	13,281,682	14,467,997	17,746,038	20,328,230	21,163,163
Interest	4,957,742	4,240,062	4,212,541	3,031,532	3,483,594
Advertising Expenses	*	*	1,585,432	1,338,354	459,938
Allowed Advertising Expenses	*	*	†	130,368	†
Non-Allowed Advertising Expenses	*	*	1,585,432	1,207,986	459,938
Salaries and Benefits	*	*	180,934,163	180,987,851	182,852,236
Other Operating Expenses	234,688,753	257,468,380	103,455,421	93,582,341	98,701,434
Net Operating Income	432,962	3,884,580	(4,719,269)	(8,632,528)	(3,550,070)
Total Non-operating Revenue	906,411	483,032	148,700	(589,246)	486,815
Total Investment Income	333,674	24,238	127,315	435,824	396,037
Interest and Dividends	342,942	13,507	94,570	225,156	125,459
Realized Gains/Losses on Sales of Securities	(9,268)	10,731	32,745	210,668	270,578
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	252,492	203,241	26,305	(14,506)	18,820
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	320,245	255,553	(4,920)	(1,010,564)	71,958
Excess of Revenue over Expenses	1,339,373	4,367,612	(4,570,569)	(9,221,774)	(3,063,255)
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	1,339,373	4,367,612	(4,570,569)	(9,221,774)	(3,063,255)
Total Change in Unrestricted Net Assets	2,395,500	4,162,149	(4,221,352)	(9,036,029)	(3,240,679)
Net Assets Released for Restrictions - Capital	838,737	28,323	76,771	34,323	35,500
Unrealized Gains/Losses on Investments	217,390	(233,786)	272,446	(30,578)	(212,924)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	182,000	†

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Central Maine Medical Center -- Lewiston, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.441	1.908	1.378	1.189	.812
Current Ratio without Board Designated and Undesignated Investments	1.441	1.908	1.378	1.189	.812
Days in Accounts Receivable	40.952	43.224	46.498	47.396	42.950
Acid Test	.201	.196	.488	.226	.136
Days Cash on Hand, Current	10.856	9.653	47.032	18.853	14.886
Days Cash on Hand, Incl Board Designated & Undesignated Investments	10.856	9.653	47.032	18.853	14.886
Average Payment Period, Accounts Payable and Accrued Expenses	31.420	31.995	43.102	41.310	33.825
Average Payment Period, Current Liabilities	54.118	49.152	96.354	83.540	109.072
Capital Structure					
Equity Financing Ratio	.384	.383	.264	.257	.223
Fixed Asset Financing	.763	.793	.958	.850	.848
Cash Flow Divided by Total Debt	.110	.134	.061	.057	.080
Cash Flow Divided by Total Debt with Operating Income Only	.103	.131	.061	.060	.078
Debt Service Coverage Total	2.518	3.127	2.190	2.017	2.778
Debt Service Coverage Total with Operating Income Only	2.402	3.061	2.172	2.101	2.715
Profitability					
Total Margin	.005	.016	(.015)	(.032)	(.010)
Operating Margin	.002	.014	(.016)	(.030)	(.012)
Non Operating Revenue Margin	.677	.111	(.033)	.064	(.159)
Return On Assets	.006	.019	(.016)	(.035)	(.011)
Return On Equity	.016	.050	(.059)	(.136)	(.047)
Markup	1.942	2.030	1.978	2.083	2.136
Deductible	.452	.466	.462	.488	.474
Markup Adjustment for Deductible	1.079	1.099	1.082	1.088	1.147
Reported Income Index	.559	1.049	.452	1.021	.945
Asset Efficiency					
Total Asset Turnover	1.176	1.232	1.041	1.098	1.048
Fixed Asset Turnover	2.152	2.265	2.237	1.956	1.942
Average Age Plant Depreciation Only	9.356	9.464	8.509	8.218	8.680
Other Financial Ratios					
Total Operating Expense Growth	.084	.092	.115	(.028)	.025
Total Operating Revenue Growth	.073	.105	.083	(.041)	.043
Realized Gains Divided by Non-Operating Revenue	(.010)	.022	.220	(.358)	.556
Realized Gains Divided by Net Income	(.007)	.002	(.007)	(.023)	(.088)
Long Term Debt to Equity	1.082	1.125	1.686	1.857	2.043

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Charles A. Dean Memorial Hospital -- Greenville, Me..	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	2,170,544	2,679,841	2,250,317	3,761,548	4,628,997
Cash and Investment	479,239	783,582	837,776	924,739	1,138,166
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	510,580	508,469	757,324	1,349,221	1,806,078
Due from Affiliates	†	37,022	22,120	85	4,749
Third Party Settlements Receivable	783,769	948,059	206,886	838,511	1,048,236
Other Accounts Receivable	167,005	146,807	145,726	146,696	179,101
Inventory	188,526	225,101	239,113	242,111	236,304
Other Current Assets	41,425	30,801	41,372	260,185	216,363
Total Non-Current Assets	4,084,969	4,025,721	4,383,750	4,583,265	5,256,288
Trustee Held Investments	9,098	1,381	7,133	11,590	5,641
Board Designated and Undesignated Investments	127,801	153,059	176,660	577,515	791,305
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	1,125,057	654,718	1,097,791	661,032	822,684
Gross Property, Plant and Equipment (PP&E)	7,096,875	7,859,289	8,172,139	8,680,132	9,388,697
Accumulated Depreciation	4,273,862	4,642,726	5,069,973	5,347,004	5,752,039
Net Property, Plant and Equipment (PP&E)	2,823,013	3,216,563	3,102,166	3,333,128	3,636,658
Total Unrestricted Assets	6,255,513	6,705,562	6,634,067	8,344,813	9,885,285
Total Current Liabilities	3,855,999	4,189,574	3,548,186	2,847,314	3,781,223
Current Long Term Debt (LTD)	135,317	144,047	71,007	48,776	57,586
Accounts Payable and Accrued Expenses	1,001,380	1,070,445	963,716	1,052,984	1,173,398
Estimated Third Party Settlements	1,809,047	2,191,704	1,981,081	1,669,169	2,468,794
Due to Affiliates	148,459	72,464	62,646	76,385	81,445
Other Current Liabilities	761,796	710,914	469,736	†	†
Total Non-current Liabilities	1,598,542	1,639,992	2,252,182	2,725,290	2,867,943
Long Term Debt	606,096	462,043	392,841	350,432	343,580
Estimated Third Party Settlements	†	†	630,969	1,064,281	1,044,996
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	992,446	1,177,949	1,228,372	1,310,577	1,479,367
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	800,972	875,996	833,699	2,772,209	3,236,119
Total Liabilities & Equity	6,255,513	6,705,562	6,634,067	8,344,813	9,885,285
Total Restricted Assets	880,835	846,736	711,142	819,440	840,604
Cash and Investments	587,442	591,708	647,520	653,257	700,732
Receivables	293,393	255,028	63,622	166,183	139,872
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	880,835	846,736	711,142	819,440	840,604
Total Restricted Fund Balance	880,835	846,736	711,142	819,440	840,604
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	534,983	498,384	362,790	471,088	487,252
Permanently Restricted Net Assets	345,852	348,352	348,352	348,352	353,352

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Charles A. Dean Memorial Hospital -- Greenville, Me..	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	15,905,898	17,537,064	18,516,635	16,381,663	18,252,659
Gross Inpatient Service Revenue	4,362,990	4,935,240	5,235,035	4,037,871	4,840,274
Gross Outpatient Service Revenue	11,542,908	12,601,824	13,281,600	12,343,792	13,412,385
Free Care (Charity Care)	398,321	395,616	543,615	504,693	427,580
Bad Debt (Provision for Bad Debt)	444,746	542,986	368,815	(65,302)	363,558
Contractuals	3,522,172	4,650,715	5,566,705	3,526,734	3,921,736
Changes in Prior Year Estimated/Final Settlements	(341,993)	(503,329)	(407,567)	(1,163,603)	(8,465)
Net Patient Service Revenue	11,882,652	12,451,076	12,445,067	13,579,141	13,548,250
Other Operating Revenue	349,780	237,591	227,897	289,724	462,840
Total Operating Revenue	12,232,432	12,688,667	12,672,964	13,868,865	14,011,090
Total Operating Expenses	12,219,749	13,176,995	13,039,301	12,421,144	13,735,821
Depreciation and Amortization	378,974	407,972	448,846	445,745	503,245
Interest	99,935	64,891	43,859	35,121	23,389
Advertising Expenses	*	*	28,051	37,025	46,254
Allowed Advertising Expenses	*	*	†	14,268	945
Non-Allowed Advertising Expenses	*	*	28,051	22,757	45,309
Salaries and Benefits	*	*	8,642,310	8,270,097	9,075,270
Other Operating Expenses	11,740,840	12,704,132	3,876,235	3,633,156	4,087,663
Net Operating Income	12,683	(488,328)	(366,337)	1,447,721	275,269
Total Non-operating Revenue	31,257	(14,064)	29,379	320,921	38,854
Total Investment Income	30,306	(14,064)	29,379	24,094	40,474
Interest and Dividends	37,116	(293)	34,439	31,704	43,963
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	(6,810)	(13,771)	(5,060)	(7,610)	(3,489)
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	951	†	†	296,827	(1,620)
Excess of Revenue over Expenses	43,940	(502,392)	(336,958)	1,768,642	314,123
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	43,940	(502,392)	(336,958)	1,768,642	314,123
Total Change in Unrestricted Net Assets	(126,128)	75,023	(42,297)	1,938,510	463,910
Net Assets Released for Restrictions - Capital	106,202	306,479	218,198	392,102	233,208
Unrealized Gains/Losses on Investments	(10,156)	21,790	2,647	(7,562)	(2,689)
Minimum Pension Liability Adjustment	(278,192)	(288,705)	(53,061)	(203,243)	(59,854)
Transfers From/To Affiliates	(672)	537,052	125,968	(11,420)	(21,860)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	12,750	799	909	(9)	982

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Charles A. Dean Memorial Hospital -- Greenville, Me..	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	.596	.676	.684	1.524	1.433
Current Ratio without Board Designated and Undesignated Investments	.563	.640	.634	1.321	1.224
Days in Accounts Receivable	15.684	14.906	22.211	36.266	48.657
Acid Test	.124	.187	.236	.325	.301
Days Cash on Hand, Current	14.773	22.399	24.287	28.185	31.395
Days Cash on Hand, Incl Board Designated & Undesignated Investments	18.712	26.774	29.409	45.787	53.221
Average Payment Period, Accounts Payable and Accrued Expenses	30.868	30.598	27.938	32.094	32.366
Average Payment Period, Current Liabilities	118.864	119.758	102.863	86.784	104.299
Capital Structure					
Equity Financing Ratio	.128	.131	.126	.332	.327
Fixed Asset Financing	.215	.144	.127	.105	.094
Cash Flow Divided by Total Debt	.078	(.016)	.019	.397	.123
Cash Flow Divided by Total Debt with Operating Income Only	.072	(.014)	.014	.340	.117
Debt Service Coverage Total	2.510	(.147)	.829	21.196	11.650
Debt Service Coverage Total with Operating Income Only	2.360	(.077)	.673	18.172	11.112
Profitability					
Total Margin	.004	(.040)	(.027)	.125	.022
Operating Margin	.001	(.038)	(.029)	.104	.020
Non Operating Revenue Margin	.711	.028	(.087)	.181	.124
Return On Assets	.007	(.075)	(.051)	.212	.032
Return On Equity	.055	(.574)	(.404)	.638	.097
Markup	1.330	1.349	1.438	1.342	1.363
Deductible	.221	.265	.301	.215	.215
Markup Adjustment for Deductible	1.042	.996	1.011	1.058	1.077
Reported Income Index	(.348)	(6.696)	7.966	.912	.677
Asset Efficiency					
Total Asset Turnover	1.960	1.890	1.915	1.700	1.421
Fixed Asset Turnover	4.333	3.945	4.085	4.161	3.853
Average Age Plant Depreciation Only	11.277	11.380	11.296	11.996	11.430
Other Financial Ratios					
Total Operating Expense Growth	.163	.078	(.010)	(.047)	.106
Total Operating Revenue Growth	.169	.037	(.001)	.094	.010
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.757	.527	.471	.126	.106

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Down East Community Hospital -- Machias, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	11,228,851	11,739,957	10,866,583	9,579,759	10,102,406
Cash and Investment	2,526,956	6,553,741	5,954,275	3,995,976	3,899,871
Current Assets Whose Use is Limited	1,377,697	1,425,620	413,218	408,204	412,597
Net Patient Accounts Receivable	2,443,266	2,629,492	3,514,832	4,208,615	4,368,661
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	4,120,245	†	†	†	†
Other Accounts Receivable	63,296	306,035	136,757	234,801	670,457
Inventory	480,197	466,739	492,416	436,757	451,425
Other Current Assets	217,194	358,330	355,085	295,406	299,395
Total Non-Current Assets	14,167,995	13,533,517	14,629,005	14,550,448	14,145,237
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	812,150	1,122,975	1,312,335	1,251,974	1,587,708
Due From Affiliates	262,017	218,449	174,957	139,966	104,974
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	2,061,799	104,540	92,238	85,226	72,587
Gross Property, Plant and Equipment (PP&E)	23,282,497	25,341,190	26,300,347	27,767,109	28,467,660
Accumulated Depreciation	12,250,468	13,253,637	13,250,872	14,693,827	16,087,692
Net Property, Plant and Equipment (PP&E)	11,032,029	12,087,553	13,049,475	13,073,282	12,379,968
Total Unrestricted Assets	25,396,846	25,273,474	25,495,588	24,130,207	24,247,643
Total Current Liabilities	2,887,636	3,715,782	5,514,887	5,963,540	7,520,244
Current Long Term Debt (LTD)	505,800	651,509	695,886	720,603	751,377
Accounts Payable and Accrued Expenses	2,381,836	2,647,195	2,515,375	2,793,010	3,234,522
Estimated Third Party Settlements	†	417,078	2,303,626	2,449,927	3,534,345
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	7,931,733	7,557,587	6,997,959	7,494,100	7,154,543
Long Term Debt	6,540,068	6,366,402	5,871,688	5,127,065	4,322,459
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	1,391,665	1,191,185	1,126,271	2,367,035	2,832,084
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	14,577,477	14,000,105	12,982,742	10,672,567	9,572,856
Total Liabilities & Equity	25,396,846	25,273,474	25,495,588	24,130,207	24,247,643
Total Restricted Assets	463,231	404,160	403,054	1,402,154	1,381,247
Cash and Investments	351,169	351,192	351,211	1,402,154	1,381,247
Receivables	112,062	52,968	51,843	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	463,231	404,160	403,054	1,402,154	1,381,247
Total Restricted Fund Balance	463,231	404,160	403,054	1,402,154	1,381,247
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	120,896	61,825	60,719	58,919	38,012
Permanently Restricted Net Assets	342,335	342,335	342,335	1,343,235	1,343,235

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Down East Community Hospital -- Machias, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	48,976,930	49,102,639	55,273,517	58,954,959	61,333,114
Gross Inpatient Service Revenue	13,023,636	10,271,200	11,475,082	10,840,378	12,494,020
Gross Outpatient Service Revenue	35,953,294	38,831,439	43,798,435	48,114,581	48,839,094
Free Care (Charity Care)	1,209,626	1,657,540	1,969,766	2,306,820	1,804,065
Bad Debt (Provision for Bad Debt)	797,196	847,893	1,347,971	1,939,992	2,021,713
Contractuals	15,687,332	15,019,049	18,758,466	19,470,292	23,609,340
Changes in Prior Year Estimated/Final Settlements	(1,533,000)	(1,199,000)	(702,000)	680,900	(199,400)
Net Patient Service Revenue	32,815,776	32,777,157	33,899,314	34,556,955	34,097,396
Other Operating Revenue	509,651	356,819	200,708	862,025	1,109,555
Total Operating Revenue	33,325,427	33,133,976	34,100,022	35,418,980	35,206,951
Total Operating Expenses	30,863,768	33,776,861	34,715,647	36,207,132	36,081,551
Depreciation and Amortization	1,134,416	1,184,592	1,464,692	1,563,986	1,527,524
Interest	403,925	412,855	346,486	233,499	212,626
Advertising Expenses	*	*	52,158	141,387	98,979
Allowed Advertising Expenses	*	*	38,293	43,732	41,571
Non-Allowed Advertising Expenses	*	*	13,865	97,655	57,408
Salaries and Benefits	*	*	19,887,756	19,889,297	20,465,022
Other Operating Expenses	29,325,427	32,179,414	12,964,555	14,378,963	13,777,400
Net Operating Income	2,461,659	(642,885)	(615,625)	(788,152)	(874,600)
Total Non-operating Revenue	131,645	25,636	248,970	186,705	250,959
Total Investment Income	105,201	25,636	248,970	179,326	194,824
Interest and Dividends	105,201	25,636	248,970	179,326	194,824
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	26,444	†	†	7,379	56,135
Excess of Revenue over Expenses	2,593,304	(617,249)	(366,655)	(601,447)	(623,641)
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	2,593,304	(617,249)	(366,655)	(601,447)	(623,641)
Total Change in Unrestricted Net Assets	158,582	(577,372)	(1,017,363)	(2,310,175)	(1,099,712)
Net Assets Released for Restrictions - Capital	†	35,480	†	†	†
Unrealized Gains/Losses on Investments	(400,440)	399,810	33,767	(132,257)	227,609
Minimum Pension Liability Adjustment	(1,577,269)	(68,736)	(238,851)	(1,424,834)	(643,820)
Transfers From/To Affiliates	(457,013)	(326,677)	(314,607)	(151,637)	(59,860)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	(131,017)	†	†

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Down East Community Hospital -- Machias, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	4.170	3.462	2.208	1.816	1.554
Current Ratio without Board Designated and Undesignated Investments	3.889	3.159	1.970	1.606	1.343
Days in Accounts Receivable	27.176	29.282	37.845	44.453	46.765
Acid Test	1.352	2.147	1.155	.739	.573
Days Cash on Hand, Current	47.939	89.361	69.897	46.402	45.553
Days Cash on Hand, Incl Board Designated & Undesignated Investments	57.910	101.937	84.302	59.593	62.325
Average Payment Period, Accounts Payable and Accrued Expenses	29.243	29.646	27.612	29.427	34.167
Average Payment Period, Current Liabilities	35.453	41.613	60.538	62.832	79.438
Capital Structure					
Equity Financing Ratio	.574	.554	.509	.442	.395
Fixed Asset Financing	.593	.527	.450	.392	.349
Cash Flow Divided by Total Debt	.345	.050	.088	.072	.062
Cash Flow Divided by Total Debt with Operating Income Only	.332	.048	.068	.058	.044
Debt Service Coverage Total	4.448	1.067	1.447	1.287	1.196
Debt Service Coverage Total with Operating Income Only	4.306	1.039	1.198	1.086	.927
Profitability					
Total Margin	.078	(.019)	(.011)	(.017)	(.018)
Operating Margin	.074	(.019)	(.018)	(.022)	(.025)
Non Operating Revenue Margin	.051	(.042)	(.679)	(.310)	(.402)
Return On Assets	.102	(.024)	(.014)	(.025)	(.026)
Return On Equity	.178	(.044)	(.028)	(.056)	(.065)
Markup	1.603	1.464	1.598	1.652	1.731
Deductible	.320	.306	.339	.330	.385
Markup Adjustment for Deductible	1.095	1.020	1.058	1.114	1.076
Reported Income Index	16.353	1.069	.360	.260	.567
Asset Efficiency					
Total Asset Turnover	1.317	1.312	1.347	1.476	1.462
Fixed Asset Turnover	3.021	2.741	2.613	2.709	2.844
Average Age Plant Depreciation Only	10.799	11.188	9.047	9.395	10.532
Other Financial Ratios					
Total Operating Expense Growth	.033	.094	.028	.043	(.003)
Total Operating Revenue Growth	.022	(.006)	.029	.039	(.006)
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.449	.455	.452	.480	.452

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Eastern Maine Medical Center -- Bangor, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	65,027,358	90,534,877	79,731,028	93,462,524	121,699,118
Cash and Investment	6,644,664	11,306,723	17,216,591	21,487,958	37,860,701
Current Assets Whose Use is Limited	762,758	740,873	1,300,631	1,328,176	1,326,249
Net Patient Accounts Receivable	41,062,232	39,194,607	43,549,712	47,223,529	53,197,370
Due from Affiliates	1,155,124	2,468,062	4,067,005	4,795,518	4,873,386
Third Party Settlements Receivable	2,721,870	24,401,163	2,543,500	2,505,839	4,811,332
Other Accounts Receivable	2,044,231	3,035,753	2,245,331	2,701,523	2,603,666
Inventory	1,682,193	2,343,039	2,645,584	2,339,963	2,324,446
Other Current Assets	8,954,286	7,044,657	6,162,674	11,080,018	14,701,968
Total Non-Current Assets	260,723,618	285,544,727	331,216,919	338,879,963	420,620,611
Trustee Held Investments	3,600,748	4,815,944	6,348,695	7,351,198	9,665,396
Board Designated and Undesignated Investments	74,912,476	97,815,520	93,040,924	114,977,578	127,708,664
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	73,686,675	37,316,572	57,512,876	48,642,669	101,060,366
Gross Property, Plant and Equipment (PP&E)	318,396,088	371,834,368	418,652,747	429,730,620	462,226,307
Accumulated Depreciation	209,872,369	226,237,677	244,338,323	261,822,102	280,040,122
Net Property, Plant and Equipment (PP&E)	108,523,719	145,596,691	174,314,424	167,908,518	182,186,185
Total Unrestricted Assets	325,750,976	376,079,604	410,947,947	432,342,487	542,319,729
Total Current Liabilities	60,455,462	84,066,154	52,742,598	58,316,114	67,963,067
Current Long Term Debt (LTD)	1,975,297	1,905,030	2,480,209	2,808,066	2,856,615
Accounts Payable and Accrued Expenses	39,651,536	41,762,151	38,555,462	40,286,515	54,506,946
Estimated Third Party Settlements	17,105,499	18,189,154	8,721,826	12,072,189	6,526,790
Due to Affiliates	861,088	1,927,903	1,878,463	1,756,836	2,749,096
Other Current Liabilities	862,042	20,281,916	1,106,638	1,392,508	1,323,620
Total Non-current Liabilities	73,961,345	97,754,973	148,094,291	161,909,800	193,619,221
Long Term Debt	28,306,827	27,507,870	66,752,790	64,512,343	61,705,341
Estimated Third Party Settlements	†	†	12,651,294	16,387,529	30,624,042
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	45,083,818	67,851,053	66,444,745	78,955,350	99,433,716
Other Non-Current Liabilities	570,700	2,396,050	2,245,462	2,054,578	1,856,122
Fund Balance Unrestricted	191,334,169	194,258,477	210,111,058	212,116,573	280,737,441
Total Liabilities & Equity	325,750,976	376,079,604	410,947,947	432,342,487	542,319,729
Total Restricted Assets	29,703,963	30,742,100	28,273,960	27,130,294	31,021,257
Cash and Investments	29,703,963	30,742,100	28,273,960	27,130,294	31,021,257
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	29,703,963	30,742,100	28,273,960	27,130,293	31,021,257
Total Restricted Fund Balance	29,703,963	30,742,100	28,273,960	27,130,293	31,021,257
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	19,384,814	20,513,713	17,909,894	16,791,222	20,348,188
Permanently Restricted Net Assets	10,319,149	10,228,387	10,364,066	10,339,071	10,673,069

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Eastern Maine Medical Center -- Bangor, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	891,545,566	978,642,035	1,047,487,520	1,112,990,620	1,220,000,221
Gross Inpatient Service Revenue	528,286,441	543,646,581	567,868,407	594,111,857	647,723,072
Gross Outpatient Service Revenue	363,259,125	434,995,454	479,619,113	518,878,763	572,277,149
Free Care (Charity Care)	16,404,469	18,613,491	21,343,853	25,395,442	23,648,543
Bad Debt (Provision for Bad Debt)	15,869,584	15,546,020	16,057,939	20,046,392	25,274,044
Contractuals	356,536,916	417,962,804	470,197,353	520,558,288	580,647,234
Changes in Prior Year Estimated/Final Settlements	(975,633)	322,056	(3,969,752)	(3,465,571)	(32,211,837)
Net Patient Service Revenue	503,710,230	526,197,664	543,858,127	550,456,069	622,642,237
Other Operating Revenue	14,677,551	17,010,662	17,898,574	20,554,535	32,368,032
Total Operating Revenue	518,387,781	543,208,326	561,756,701	571,010,604	655,010,269
Total Operating Expenses	501,280,403	530,550,467	552,570,887	556,299,430	594,902,936
Depreciation and Amortization	18,115,467	17,955,394	21,389,753	22,065,835	22,170,949
Interest	1,653,790	1,589,535	2,780,148	3,253,634	3,229,884
Advertising Expenses	*	*	571,909	629,866	1,142,814
Allowed Advertising Expenses	*	*	†	†	†
Non-Allowed Advertising Expenses	*	*	571,909	629,866	1,142,814
Salaries and Benefits	*	*	287,550,532	283,513,398	307,217,148
Other Operating Expenses	481,511,146	511,005,538	240,278,545	246,836,697	261,142,141
Net Operating Income	17,107,378	12,657,859	9,185,814	14,711,174	60,107,333
Total Non-operating Revenue	3,257,151	(2,955,101)	5,028,809	1,941,011	1,710,701
Total Investment Income	3,257,151	(2,955,101)	5,028,809	1,941,011	1,710,701
Interest and Dividends	2,851,246	1,894,333	1,651,048	1,472,309	1,445,563
Realized Gains/Losses on Sales of Securities	1,908,883	(270,473)	3,377,761	468,702	265,138
Permanently Impaired Security Writedowns	(1,502,978)	(4,578,961)	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
Excess of Revenue over Expenses	20,364,529	9,702,758	14,214,623	16,652,185	61,818,034
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	20,364,529	9,702,758	14,214,623	16,652,185	61,818,034
Total Change in Unrestricted Net Assets	(13,747,682)	2,924,309	15,852,581	2,005,515	68,620,868
Net Assets Released for Restrictions - Capital	613,500	965,042	1,289,319	1,968,396	769,736
Unrealized Gains/Losses on Investments	(5,123,043)	5,630,408	(2,567,196)	(417,780)	1,156,236
Minimum Pension Liability Adjustment	(24,874,506)	(27,009,347)	2,934,943	(16,539,653)	3,701,868
Transfers From/To Affiliates	(4,728,162)	13,635,448	(31,687)	439,232	600,855
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	12,579	(96,865)	574,139

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Eastern Maine Medical Center -- Bangor, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	2.315	2.241	3.276	3.574	3.670
Current Ratio without Board Designated and Undesignated Investments	1.076	1.077	1.512	1.603	1.791
Days in Accounts Receivable	29.755	27.188	29.228	31.313	31.185
Acid Test	.123	.143	.351	.391	.577
Days Cash on Hand, Current	5.596	8.579	12.724	15.588	24.974
Days Cash on Hand, Incl Board Designated & Undesignated Investments	62.187	78.229	76.657	94.144	106.362
Average Payment Period, Accounts Payable and Accrued Expenses	29.954	29.737	26.493	27.525	34.737
Average Payment Period, Current Liabilities	45.670	59.860	36.242	39.843	43.313
Capital Structure					
Equity Financing Ratio	.587	.517	.511	.491	.518
Fixed Asset Financing	.261	.189	.383	.384	.339
Cash Flow Divided by Total Debt	.286	.152	.177	.176	.321
Cash Flow Divided by Total Debt with Operating Income Only	.262	.168	.152	.167	.315
Debt Service Coverage Total	10.561	8.205	8.193	7.320	14.445
Debt Service Coverage Total with Operating Income Only	9.704	9.033	7.119	6.981	14.162
Profitability					
Total Margin	.039	.018	.025	.029	.094
Operating Margin	.033	.023	.016	.026	.092
Non Operating Revenue Margin	.160	(.305)	.354	.117	.028
Return On Assets	.063	.026	.035	.039	.114
Return On Equity	.106	.050	.068	.079	.220
Markup	1.808	1.877	1.928	2.038	2.105
Deductible	.400	.427	.449	.468	.476
Markup Adjustment for Deductible	1.097	1.089	1.077	1.102	1.129
Reported Income Index	(1.481)	3.318	.897	8.303	.901
Asset Efficiency					
Total Asset Turnover	1.601	1.437	1.379	1.325	1.211
Fixed Asset Turnover	4.777	3.731	3.223	3.401	3.595
Average Age Plant Depreciation Only	11.585	12.600	11.423	11.865	12.631
Other Financial Ratios					
Total Operating Expense Growth	.059	.058	.042	.007	.069
Total Operating Revenue Growth	.084	.048	.034	.016	.147
Realized Gains Divided by Non-Operating Revenue	.586	.092	.672	.241	.155
Realized Gains Divided by Net Income	.094	(.028)	.238	.028	.004
Long Term Debt to Equity	.148	.142	.318	.304	.220

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Franklin Memorial Hospital -- Farmington, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	16,159,452	20,315,322	22,672,096	22,504,018	19,692,412
Cash and Investment	3,262,438	6,631,699	9,500,250	8,631,096	4,193,626
Current Assets Whose Use is Limited	1,683,735	1,389,858	1,414,076	1,131,951	1,326,380
Net Patient Accounts Receivable	8,969,283	10,205,081	8,927,992	10,001,878	10,470,970
Due from Affiliates	†	†	†	159,405	23,186
Third Party Settlements Receivable	194,080	†	†	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	1,131,922	1,126,231	1,156,595	1,270,140	1,219,194
Other Current Assets	917,994	962,453	1,673,183	1,309,548	2,459,056
Total Non-Current Assets	48,536,102	46,573,101	46,785,737	46,457,328	53,966,933
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	†	†	†	†	†
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	9,822,631	9,188,728	11,003,632	10,858,291	15,493,307
Gross Property, Plant and Equipment (PP&E)	71,265,320	73,284,165	75,528,900	79,145,770	85,018,148
Accumulated Depreciation	32,551,849	35,899,792	39,746,795	43,546,733	46,544,522
Net Property, Plant and Equipment (PP&E)	38,713,471	37,384,373	35,782,105	35,599,037	38,473,626
Total Unrestricted Assets	64,695,554	66,888,423	69,457,833	68,961,346	73,659,345
Total Current Liabilities	8,316,201	8,568,404	9,158,841	7,721,725	9,299,724
Current Long Term Debt (LTD)	545,440	810,000	836,500	570,000	891,387
Accounts Payable and Accrued Expenses	7,555,229	6,312,707	6,781,663	5,861,337	6,293,976
Estimated Third Party Settlements	†	1,382,479	1,396,953	1,290,388	2,114,361
Due to Affiliates	205,532	63,218	143,725	†	†
Other Current Liabilities	10,000	†	†	†	†
Total Non-current Liabilities	24,571,319	23,480,967	22,734,643	22,503,474	25,636,466
Long Term Debt	24,430,522	23,309,583	22,458,788	21,874,495	24,777,994
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	140,797	171,384	275,855	628,979	858,472
Fund Balance Unrestricted	31,808,034	34,839,051	37,564,349	38,736,147	38,723,155
Total Liabilities & Equity	64,695,554	66,888,422	69,457,833	68,961,346	73,659,345
Total Restricted Assets	2,043,039	2,013,465	2,174,847	2,509,381	2,509,659
Cash and Investments	1,895,540	1,865,966	2,027,348	2,361,882	2,362,160
Receivables	†	†	†	†	†
Other Assets	147,499	147,499	147,499	147,499	147,499
Total Restricted Liabilities and Equity	2,043,039	2,013,466	2,174,847	2,509,381	2,509,659
Total Restricted Fund Balance	2,043,039	2,013,466	2,174,847	2,509,381	2,509,659
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	585,402	627,795	773,717	1,063,840	1,077,560
Permanently Restricted Net Assets	1,457,637	1,385,671	1,401,130	1,445,541	1,432,099

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Franklin Memorial Hospital -- Farmington, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	148,651,803	160,764,290	169,309,438	168,401,934	175,789,248
Gross Inpatient Service Revenue	53,477,838	57,529,188	60,144,370	54,300,450	55,105,860
Gross Outpatient Service Revenue	95,173,965	103,235,102	109,165,068	114,101,484	120,683,388
Free Care (Charity Care)	2,268,120	3,626,663	4,659,236	6,831,140	6,705,032
Bad Debt (Provision for Bad Debt)	3,180,913	4,091,963	3,615,786	3,206,173	3,725,281
Contractuals	71,191,385	77,150,564	81,150,601	77,036,439	81,463,941
Changes in Prior Year Estimated/Final Settlements	(1,391,000)	(1,094,000)	363,000	(1,800,000)	661,000
Net Patient Service Revenue	73,402,385	76,989,100	79,520,815	83,128,182	83,233,994
Other Operating Revenue	3,125,895	2,338,647	2,372,073	2,191,861	6,235,108
Total Operating Revenue	76,528,280	79,327,747	81,892,888	85,320,043	89,469,102
Total Operating Expenses	72,869,855	77,650,499	79,453,564	83,770,932	89,726,136
Depreciation and Amortization	3,647,685	4,066,170	4,626,946	4,887,968	4,684,361
Interest	598,188	1,179,096	1,122,315	1,096,903	1,150,299
Advertising Expenses	*	*	8,674	10,338	165,589
Allowed Advertising Expenses	*	*	8,674	10,338	165,589
Non-Allowed Advertising Expenses	*	*	†	†	†
Salaries and Benefits	*	*	48,015,942	50,828,420	56,160,492
Other Operating Expenses	68,623,982	72,405,233	25,679,687	26,947,303	27,565,395
Net Operating Income	3,658,425	1,677,248	2,439,324	1,549,111	(257,034)
Total Non-operating Revenue	1,087,646	126,425	268,722	(365,750)	(28,228)
Total Investment Income	1,084,121	44,399	8,038	7,883	(1,030)
Interest and Dividends	424,903	44,399	8,038	7,883	(1,030)
Realized Gains/Losses on Sales of Securities	659,218	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	(8,646)	156,779	(48,794)	(251,219)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	3,525	90,672	103,905	(324,839)	224,021
Excess of Revenue over Expenses	4,746,071	1,803,673	2,708,046	1,183,361	(285,262)
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	4,746,071	1,803,673	2,708,046	1,183,361	(285,262)
Total Change in Unrestricted Net Assets	(11,670,945)	3,031,017	2,725,298	1,171,798	(12,992)
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	(1,670,825)	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(15,504,712)	1,227,344	17,252	(11,563)	272,270
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	758,521	†	†	†	†

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Franklin Memorial Hospital -- Farmington, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.943	2.371	2.475	2.914	2.118
Current Ratio without Board Designated and Undesignated Investments	1.943	2.371	2.475	2.914	2.118
Days in Accounts Receivable	44.601	48.382	40.979	43.916	45.918
Acid Test	.595	.936	1.192	1.264	.594
Days Cash on Hand, Current	26.081	39.789	53.239	45.175	23.692
Days Cash on Hand, Incl Board Designated & Undesignated Investments	26.081	39.789	53.239	45.175	23.692
Average Payment Period, Accounts Payable and Accrued Expenses	39.838	31.313	33.081	27.121	27.014
Average Payment Period, Current Liabilities	43.850	42.502	44.676	35.729	39.914
Capital Structure					
Equity Financing Ratio	.492	.521	.541	.562	.526
Fixed Asset Financing	.631	.624	.628	.614	.644
Cash Flow Divided by Total Debt	.255	.183	.230	.201	.126
Cash Flow Divided by Total Debt with Operating Income Only	.222	.179	.222	.213	.127
Debt Service Coverage Total	8.188	4.087	4.377	3.708	3.226
Debt Service Coverage Total with Operating Income Only	7.198	4.014	4.238	3.897	3.242
Profitability					
Total Margin	.061	.023	.033	.014	(.003)
Operating Margin	.048	.021	.030	.018	(.003)
Non Operating Revenue Margin	.229	.070	.099	(.309)	.099
Return On Assets	.073	.027	.039	.017	(.004)
Return On Equity	.149	.052	.072	.031	(.007)
Markup	2.083	2.100	2.161	2.036	2.029
Deductible	.479	.480	.479	.457	.463
Markup Adjustment for Deductible	1.106	1.107	1.139	1.117	1.121
Reported Income Index	(.407)	.595	.994	1.010	21.957
Asset Efficiency					
Total Asset Turnover	1.200	1.188	1.183	1.232	1.214
Fixed Asset Turnover	1.977	2.122	2.289	2.397	2.325
Average Age Plant Depreciation Only	8.924	8.829	8.590	8.909	9.936
Other Financial Ratios					
Total Operating Expense Growth	.089	.066	.023	.054	.071
Total Operating Revenue Growth	.100	.037	.032	.042	.049
Realized Gains Divided by Non-Operating Revenue	.606	†	†	†	†
Realized Gains Divided by Net Income	.139	†	†	†	†
Long Term Debt to Equity	.768	.669	.598	.565	.640

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Henrietta D. Goodall Hospital -- Sanford, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	16,920,183	17,096,363	16,897,863	18,637,809	18,120,252
Cash and Investment	76,897	3,271,895	3,543,859	3,457,192	3,963,141
Current Assets Whose Use is Limited	1,688,191	1,583,959	1,370,260	1,327,303	668,839
Net Patient Accounts Receivable	10,302,506	8,274,854	7,753,284	9,577,350	9,091,776
Due from Affiliates	752,719	1,006,203	807,720	1,246,294	1,449,032
Third Party Settlements Receivable	16,682	†	†	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	1,294,207	1,392,759	1,535,788	1,481,101	1,417,919
Other Current Assets	2,788,981	1,566,693	1,886,952	1,548,569	1,529,545
Total Non-Current Assets	73,628,017	58,631,697	56,867,347	57,202,994	57,158,643
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	24,083,823	10,782,539	12,292,129	15,267,534	14,174,344
Due From Affiliates	457,755	457,755	457,755	424,708	388,200
Investments in Affiliates	(265,815)	(518,724)	(497,870)	(897,571)	(1,181,526)
Other Non-current Assets	11,345,591	11,226,792	9,986,363	8,580,897	11,017,498
Gross Property, Plant and Equipment (PP&E)	68,484,188	70,467,285	71,861,323	73,409,727	75,725,206
Accumulated Depreciation	30,477,525	33,783,950	37,232,353	39,582,301	42,965,079
Net Property, Plant and Equipment (PP&E)	38,006,663	36,683,335	34,628,970	33,827,426	32,760,127
Total Unrestricted Assets	90,548,200	75,728,060	73,765,210	75,840,803	75,278,895
Total Current Liabilities	19,970,081	16,878,987	14,824,845	16,196,933	16,971,159
Current Long Term Debt (LTD)	2,037,877	2,486,889	1,889,257	2,288,868	1,714,752
Accounts Payable and Accrued Expenses	12,386,947	12,302,117	12,443,535	13,116,998	14,711,137
Estimated Third Party Settlements	†	2,089,981	492,053	791,067	545,270
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	5,545,257	†	†	†	†
Total Non-current Liabilities	24,122,853	23,605,598	21,986,673	21,245,925	19,940,576
Long Term Debt	24,122,853	23,605,598	21,986,673	21,245,925	19,830,148
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	110,428
Fund Balance Unrestricted	46,455,266	35,243,475	36,953,692	38,397,945	38,367,160
Total Liabilities & Equity	90,548,200	75,728,060	73,765,210	75,840,803	75,278,895
Total Restricted Assets	12,848,099	9,515,711	10,363,714	11,954,985	10,665,133
Cash and Investments	12,848,099	9,515,711	10,363,714	11,954,985	10,665,133
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	12,848,099	9,515,711	10,363,714	11,954,984	10,665,133
Total Restricted Fund Balance	12,848,099	9,515,711	10,363,714	11,954,984	10,665,133
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,540,527	1,338,859	1,451,392	1,572,577	1,506,154
Permanently Restricted Net Assets	11,307,572	8,176,852	8,912,322	10,382,407	9,158,979

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Henrietta D. Goodall Hospital -- Sanford, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	127,842,206	148,735,401	160,349,362	173,977,073	184,345,126
Gross Inpatient Service Revenue	39,440,930	42,272,664	31,509,748	32,424,874	32,870,170
Gross Outpatient Service Revenue	88,401,276	106,462,737	128,839,614	141,552,199	151,474,956
Free Care (Charity Care)	1,282,778	1,503,701	882,162	1,457,760	2,061,769
Bad Debt (Provision for Bad Debt)	4,341,883	5,860,662	5,796,802	5,914,783	7,325,314
Contractuals	58,468,701	70,921,846	80,838,954	87,763,173	96,371,476
Changes in Prior Year Estimated/Final Settlements	1,375,000	5,204,000	†	†	(1,376,000)
Net Patient Service Revenue	62,373,844	65,245,192	72,831,444	78,841,357	79,962,567
Other Operating Revenue	2,865,914	2,794,327	2,583,584	2,505,441	4,184,387
Total Operating Revenue	65,239,758	68,039,519	75,415,028	81,346,798	84,146,954
Total Operating Expenses	67,125,699	74,719,168	75,030,000	80,446,286	82,183,640
Depreciation and Amortization	3,468,567	3,693,178	3,582,599	3,434,797	3,440,351
Interest	1,573,522	1,157,903	838,504	846,631	827,095
Advertising Expenses	*	*	73,462	93,059	204,906
Allowed Advertising Expenses	*	*	38,747	12,922	12,697
Non-Allowed Advertising Expenses	*	*	34,715	80,137	192,209
Salaries and Benefits	*	*	44,020,030	48,293,441	49,695,968
Other Operating Expenses	62,083,610	69,868,087	26,515,405	27,778,358	28,015,320
Net Operating Income	(1,885,941)	(6,679,649)	385,028	900,512	1,963,314
Total Non-operating Revenue	(402,455)	(3,171,016)	(249,041)	(788,965)	(1,140,870)
Total Investment Income	8,743	(2,415,674)	46,251	(85,451)	308,242
Interest and Dividends	†	†	†	†	†
Realized Gains/Losses on Sales of Securities	656,415	(705,788)	46,251	(85,451)	308,242
Permanently Impaired Security Writedowns	(647,672)	(1,709,886)	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(617,220)	(774,248)	(298,977)	(706,433)	(124,857)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	(1,347,958)
Other Non-Operating Revenues (Gifts, Bequests, etc.)	206,022	18,906	3,685	2,919	23,703
Excess of Revenue over Expenses	(2,288,396)	(9,850,665)	135,987	111,547	822,444
Extraordinary Gains/Losses	†	†	†	†	(230,184)
Total Surplus/Deficit	(2,288,396)	(9,850,665)	135,987	111,547	592,260
Total Change in Unrestricted Net Assets	(2,707,318)	(11,211,794)	1,710,216	1,444,256	(37,316)
Net Assets Released for Restrictions - Capital	†	82,598	†	†	†
Unrealized Gains/Losses on Investments	(418,922)	(1,443,727)	1,168,962	1,289,715	(659,600)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	405,267	42,994	30,024

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Henrietta D. Goodall Hospital -- Sanford, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	2.053	1.652	1.969	2.093	1.903
Current Ratio without Board Designated and Undesignated Investments	.847	1.013	1.140	1.151	1.068
Days in Accounts Receivable	60.288	46.292	38.856	44.339	41.501
Acid Test	.088	.288	.331	.295	.273
Days Cash on Hand, Current	10.121	24.954	25.105	22.676	21.471
Days Cash on Hand, Incl Board Designated & Undesignated Investments	148.214	80.365	87.901	95.038	87.173
Average Payment Period, Accounts Payable and Accrued Expenses	71.025	63.220	63.570	62.169	68.191
Average Payment Period, Current Liabilities	114.505	86.741	75.735	76.766	78.667
Capital Structure					
Equity Financing Ratio	.513	.465	.501	.506	.510
Fixed Asset Financing	.635	.643	.635	.628	.605
Cash Flow Divided by Total Debt	.027	(.152)	.101	.095	.115
Cash Flow Divided by Total Debt with Operating Income Only	.036	(.074)	.108	.116	.146
Debt Service Coverage Total	.898	(1.564)	1.370	1.606	1.633
Debt Service Coverage Total with Operating Income Only	1.029	(.572)	1.445	1.894	2.000
Profitability					
Total Margin	(.035)	(.152)	.002	.001	.010
Operating Margin	(.029)	(.098)	.005	.011	.023
Non Operating Revenue Margin	.176	.322	(1.831)	(7.073)	(1.387)
Return On Assets	(.025)	(.130)	.002	.001	.011
Return On Equity	(.049)	(.280)	.004	.003	.021
Markup	1.947	2.028	2.172	2.194	2.294
Deductible	.457	.477	.504	.504	.523
Markup Adjustment for Deductible	1.076	1.079	1.094	1.103	1.121
Reported Income Index	.845	.879	.080	.077	(26.716)
Asset Efficiency					
Total Asset Turnover	.716	.857	1.019	1.062	1.103
Fixed Asset Turnover	1.717	1.855	2.178	2.405	2.569
Average Age Plant Depreciation Only	8.787	9.148	10.393	11.524	12.489
Other Financial Ratios					
Total Operating Expense Growth	.064	.113	.004	.072	.022
Total Operating Revenue Growth	.034	.043	.108	.079	.034
Realized Gains Divided by Non-Operating Revenue	(1.631)	.223	(.186)	.108	(.270)
Realized Gains Divided by Net Income	(.287)	.072	.340	(.766)	.375
Long Term Debt to Equity	.519	.670	.595	.553	.517

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Houlton Regional Hospital -- Houlton, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	12,444,906	13,543,197	10,409,383	10,298,308	11,011,141
Cash and Investment	289,803	1,459,128	558,262	1,252,206	742,531
Current Assets Whose Use is Limited	285,308	2,507,353	308,854	305,047	306,752
Net Patient Accounts Receivable	5,300,970	4,702,060	5,516,033	6,878,103	8,379,146
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	4,951,883	3,320,334	2,209,656	176,221	55,498
Other Accounts Receivable	357,716	345,477	344,291	321,850	280,911
Inventory	707,699	726,148	888,495	874,335	785,159
Other Current Assets	551,527	482,697	583,792	490,546	461,144
Total Non-Current Assets	14,399,350	17,508,021	18,758,874	18,463,386	19,685,621
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	3,016,514	2,925,598	3,200,002	2,971,486	3,322,885
Due From Affiliates	4,765,860	5,482,032	5,702,663	†	†
Investments in Affiliates	(4,653,513)	(5,391,025)	(5,687,898)	†	†
Other Non-current Assets	340,913	2,079,906	1,877,707	2,387,819	2,703,273
Gross Property, Plant and Equipment (PP&E)	35,438,110	37,765,893	39,282,928	39,669,783	40,393,840
Accumulated Depreciation	24,508,534	25,354,383	25,616,528	26,565,702	26,734,377
Net Property, Plant and Equipment (PP&E)	10,929,576	12,411,510	13,666,400	13,104,081	13,659,463
Total Unrestricted Assets	26,844,256	31,051,218	29,168,257	28,761,694	30,696,762
Total Current Liabilities	8,671,054	9,841,476	8,150,331	8,704,885	11,883,701
Current Long Term Debt (LTD)	526,000	565,000	667,000	744,260	892,000
Accounts Payable and Accrued Expenses	4,021,535	4,686,410	4,228,008	4,177,321	4,523,872
Estimated Third Party Settlements	2,439,177	4,251,207	3,015,839	2,322,028	4,852,012
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	1,684,342	338,859	239,484	1,461,276	1,615,817
Total Non-current Liabilities	10,043,231	13,103,694	13,086,978	12,140,141	11,674,138
Long Term Debt	9,543,231	12,385,477	11,858,993	11,427,811	11,031,107
Estimated Third Party Settlements	†	416,849	670,179	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	500,000	250,000	425,000	555,000	365,000
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	51,368	132,806	157,330	278,031
Fund Balance Unrestricted	8,129,971	8,106,048	7,930,948	7,916,668	7,138,923
Total Liabilities & Equity	26,844,256	31,051,218	29,168,257	28,761,694	30,696,762
Total Restricted Assets	327,964	262,852	366,639	561,747	284,139
Cash and Investments	74,191	80,740	64,139	51,664	51,664
Receivables	253,773	182,112	302,500	510,083	232,475
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	327,964	262,852	366,639	561,750	284,139
Total Restricted Fund Balance	327,964	262,852	366,639	561,750	284,139
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	276,300	211,188	314,975	510,086	232,475
Permanently Restricted Net Assets	51,664	51,664	51,664	51,664	51,664

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Houlton Regional Hospital -- Houlton, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	62,292,325	65,296,388	67,523,171	72,174,919	73,439,422
Gross Inpatient Service Revenue	18,246,571	18,685,064	18,728,571	19,049,186	18,637,903
Gross Outpatient Service Revenue	44,045,754	46,611,324	48,794,600	53,125,733	54,801,519
Free Care (Charity Care)	991,321	1,175,558	1,245,888	1,610,524	1,713,780
Bad Debt (Provision for Bad Debt)	1,587,490	1,237,223	1,102,308	1,410,000	1,962,000
Contractuals	21,233,478	22,153,873	23,735,083	25,086,745	28,514,707
Changes in Prior Year Estimated/Final Settlements	(2,513,000)	(955,000)	(319,000)	(521,000)	68,000
Net Patient Service Revenue	40,993,036	41,684,734	41,758,892	44,588,650	41,180,935
Other Operating Revenue	551,079	479,325	588,175	544,345	962,834
Total Operating Revenue	41,544,115	42,164,059	42,347,067	45,132,995	42,143,769
Total Operating Expenses	38,412,100	41,287,298	42,482,050	45,320,845	44,012,843
Depreciation and Amortization	956,186	980,016	1,030,571	1,293,906	1,446,103
Interest	588,026	591,021	533,405	710,948	751,968
Advertising Expenses	*	*	17,776	15,277	16,574
Allowed Advertising Expenses	*	*	3,831	4,133	2,849
Non-Allowed Advertising Expenses	*	*	13,945	11,144	13,725
Salaries and Benefits	*	*	30,885,200	32,565,815	31,260,713
Other Operating Expenses	36,867,888	39,716,261	10,015,098	10,734,899	10,537,485
Net Operating Income	3,132,015	876,761	(134,983)	(187,850)	(1,869,074)
Total Non-operating Revenue	(895,571)	(1,126,962)	(302,402)	404,568	349,299
Total Investment Income	34,081	(149,298)	364,594	404,568	349,299
Interest and Dividends	114,510	117,329	113,683	136,201	124,058
Realized Gains/Losses on Sales of Securities	(80,429)	(266,627)	250,911	268,367	225,241
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(657,594)	(751,905)	(297,172)	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	(272,058)	(225,759)	(369,824)	†	†
Excess of Revenue over Expenses	2,236,444	(250,201)	(437,385)	216,718	(1,519,775)
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	2,236,444	(250,201)	(437,385)	216,718	(1,519,775)
Total Change in Unrestricted Net Assets	1,780,788	(23,923)	(175,100)	(14,280)	(777,745)
Net Assets Released for Restrictions - Capital	37,954	117,285	302,744	35,842	371,833
Unrealized Gains/Losses on Investments	(493,610)	108,993	(40,459)	(266,840)	370,197
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Houlton Regional Hospital -- Houlton, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.783	1.673	1.670	1.524	1.206
Current Ratio without Board Designated and Undesignated Investments	1.435	1.376	1.277	1.183	.927
Days in Accounts Receivable	47.200	41.172	48.214	56.304	74.267
Acid Test	.066	.403	.106	.179	.088
Days Cash on Hand, Current	5.604	35.918	7.635	12.910	8.997
Days Cash on Hand, Incl Board Designated & Undesignated Investments	35.000	62.411	35.813	37.545	37.490
Average Payment Period, Accounts Payable and Accrued Expenses	39.189	42.437	37.230	34.632	38.791
Average Payment Period, Current Liabilities	84.498	89.119	71.768	72.167	101.900
Capital Structure					
Equity Financing Ratio	.303	.261	.272	.275	.233
Fixed Asset Financing	.873	.998	.868	.872	.808
Cash Flow Divided by Total Debt	.171	.032	.028	.072	(.003)
Cash Flow Divided by Total Debt with Operating Income Only	.218	.081	.042	.053	(.018)
Debt Service Coverage Total	3.434	1.182	1.026	1.612	.453
Debt Service Coverage Total with Operating Income Only	4.247	2.191	1.301	1.319	.220
Profitability					
Total Margin	.055	(.006)	(.010)	.005	(.036)
Operating Margin	.075	.021	(.003)	(.004)	(.044)
Non Operating Revenue Margin	(.400)	4.504	.691	1.867	(.230)
Return On Assets	.083	(.008)	(.015)	.008	(.050)
Return On Equity	.275	(.031)	(.055)	.027	(.213)
Markup	1.636	1.593	1.603	1.605	1.690
Deductible	.341	.339	.352	.348	.388
Markup Adjustment for Deductible	1.083	1.057	1.045	1.051	1.043
Reported Income Index	1.256	10.459	2.498	(15.176)	1.954
Asset Efficiency					
Total Asset Turnover	1.514	1.322	1.441	1.583	1.384
Fixed Asset Turnover	3.801	3.397	3.099	3.444	3.085
Average Age Plant Depreciation Only	25.632	25.871	24.857	20.531	18.487
Other Financial Ratios					
Total Operating Expense Growth	.110	.075	.029	.067	(.029)
Total Operating Revenue Growth	.155	.015	.004	.066	(.066)
Realized Gains Divided by Non-Operating Revenue	.090	.237	(.830)	.663	.645
Realized Gains Divided by Net Income	(.036)	1.066	(.574)	1.238	(.148)
Long Term Debt to Equity	1.174	1.528	1.495	1.444	1.545

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Inland Hospital -- Waterville, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	8,579,458	8,229,529	7,739,174	11,511,815	11,854,680
Cash and Investment	645,454	1,369,421	234,949	1,659,400	1,453,853
Current Assets Whose Use is Limited	362,949	231,316	230,270	232,370	287,464
Net Patient Accounts Receivable	4,319,862	3,881,833	4,054,916	5,911,639	6,657,455
Due from Affiliates	151,344	106,167	378,069	114,102	45,121
Third Party Settlements Receivable	1,654,197	1,528,817	1,691,158	1,416,501	1,760,520
Other Accounts Receivable	203,888	225,275	190,742	286,101	322,844
Inventory	542,288	623,300	624,275	702,084	601,581
Other Current Assets	699,476	263,400	334,795	1,189,618	725,842
Total Non-Current Assets	22,768,769	27,790,386	33,171,280	35,026,396	39,831,910
Trustee Held Investments	520,540	787,542	1,097,421	1,475,845	1,766,516
Board Designated and Undesignated Investments	3,638,952	6,329,388	7,718,505	6,754,420	7,090,037
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	4,950,284	6,027,032	8,700,384	9,372,047	13,832,394
Gross Property, Plant and Equipment (PP&E)	27,877,286	30,635,493	33,761,627	35,991,900	37,292,772
Accumulated Depreciation	14,218,293	15,989,069	18,106,657	18,567,816	20,149,809
Net Property, Plant and Equipment (PP&E)	13,658,993	14,646,424	15,654,970	17,424,084	17,142,963
Total Unrestricted Assets	31,348,227	36,019,915	40,910,454	46,538,211	51,686,590
Total Current Liabilities	8,278,325	9,866,444	11,151,615	14,334,782	15,763,228
Current Long Term Debt (LTD)	663,929	946,350	961,625	897,586	935,123
Accounts Payable and Accrued Expenses	4,619,404	5,074,262	5,683,687	6,340,259	5,468,132
Estimated Third Party Settlements	2,559,514	3,279,120	2,186,723	1,922,985	3,505,074
Due to Affiliates	435,478	566,712	619,580	545,775	701,710
Other Current Liabilities	†	†	1,700,000	4,628,177	5,153,189
Total Non-current Liabilities	7,766,968	8,065,432	9,485,398	9,498,131	12,217,082
Long Term Debt	7,153,383	7,184,563	6,731,587	6,003,808	5,014,674
Estimated Third Party Settlements	†	†	1,502,847	1,803,882	3,309,867
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	526,657	790,255	1,156,508	1,591,980	3,789,905
Other Non-Current Liabilities	86,928	90,614	94,456	98,461	102,636
Fund Balance Unrestricted	15,302,934	18,088,039	20,273,441	22,705,298	23,706,280
Total Liabilities & Equity	31,348,227	36,019,915	40,910,454	46,538,211	51,686,590
Total Restricted Assets	874,547	907,524	883,828	959,856	2,051,691
Cash and Investments	874,547	907,524	883,828	959,856	2,051,691
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	874,547	907,524	883,828	959,856	2,051,691
Total Restricted Fund Balance	874,547	907,524	883,828	959,856	2,051,691
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	434,402	490,462	350,218	356,500	1,384,495
Permanently Restricted Net Assets	440,145	417,062	533,610	603,356	667,196

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Inland Hospital -- Waterville, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	85,601,485	96,441,890	107,316,864	118,316,252	118,074,490
Gross Inpatient Service Revenue	25,942,191	21,994,650	20,803,691	24,922,372	21,953,891
Gross Outpatient Service Revenue	59,659,294	74,447,240	86,513,173	93,393,880	96,120,599
Free Care (Charity Care)	1,896,318	1,786,975	2,643,073	1,956,443	2,938,858
Bad Debt (Provision for Bad Debt)	2,710,254	3,805,329	3,125,247	4,174,385	3,708,046
Contractuals	35,365,191	38,457,632	42,957,230	46,340,192	46,287,250
Changes in Prior Year Estimated/Final Settlements	(1,213,691)	(2,256,176)	(909,920)	(321,766)	(1,060,217)
Net Patient Service Revenue	46,843,413	54,648,130	59,501,234	66,166,998	66,200,553
Other Operating Revenue	697,616	684,592	785,721	1,300,550	3,484,148
Total Operating Revenue	47,541,029	55,332,722	60,286,955	67,467,548	69,684,701
Total Operating Expenses	46,084,905	53,333,313	59,520,483	64,847,407	68,955,834
Depreciation and Amortization	1,648,995	1,811,921	2,052,181	2,296,747	2,373,884
Interest	396,003	413,860	435,613	474,787	474,564
Advertising Expenses	*	*	257,543	249,779	306,629
Allowed Advertising Expenses	*	*	†	†	†
Non-Allowed Advertising Expenses	*	*	257,543	249,779	306,629
Salaries and Benefits	*	*	33,846,303	37,471,894	39,282,538
Other Operating Expenses	44,039,907	51,107,532	22,928,843	24,354,200	26,518,219
Net Operating Income	1,456,124	1,999,409	766,472	2,620,141	728,867
Total Non-operating Revenue	196,108	(263,709)	304,787	505,120	214,871
Total Investment Income	188,791	(263,709)	304,787	505,120	214,871
Interest and Dividends	160,210	121,462	236,855	243,630	245,957
Realized Gains/Losses on Sales of Securities	148,808	(18,888)	67,932	261,490	(31,086)
Permanently Impaired Security Writedowns	(120,227)	(366,283)	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	7,317	†	†	†	†
Excess of Revenue over Expenses	1,652,232	1,735,700	1,071,259	3,125,261	943,738
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	1,652,232	1,735,700	1,071,259	3,125,261	943,738
Total Change in Unrestricted Net Assets	1,024,451	2,785,105	2,185,402	2,431,857	1,000,982
Net Assets Released for Restrictions - Capital	24,079	182,875	323,240	57,615	136,322
Unrealized Gains/Losses on Investments	(396,968)	412,937	332,630	(252,494)	183,645
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(254,892)	453,593	18,273	(498,525)	(262,723)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	440,000	†	†

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Inland Hospital -- Waterville, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.476	1.476	1.386	1.274	1.202
Current Ratio without Board Designated and Undesignated Investments	1.036	.834	.694	.803	.752
Days in Accounts Receivable	33.660	25.927	24.874	32.611	36.706
Acid Test	.122	.162	.042	.132	.110
Days Cash on Hand, Current	8.283	11.340	2.955	11.039	9.546
Days Cash on Hand, Incl Board Designated & Undesignated Investments	38.174	56.180	51.978	50.453	48.413
Average Payment Period, Accounts Payable and Accrued Expenses	37.944	35.948	36.099	36.997	29.976
Average Payment Period, Current Liabilities	67.999	69.898	70.828	83.647	86.413
Capital Structure					
Equity Financing Ratio	.488	.502	.496	.488	.459
Fixed Asset Financing	.524	.491	.430	.345	.293
Cash Flow Divided by Total Debt	.206	.198	.151	.228	.119
Cash Flow Divided by Total Debt with Operating Income Only	.194	.213	.137	.206	.111
Debt Service Coverage Total	3.842	3.676	2.575	4.105	2.764
Debt Service Coverage Total with Operating Income Only	3.638	3.920	2.355	3.754	2.607
Profitability					
Total Margin	.035	.032	.018	.046	.014
Operating Margin	.031	.036	.013	.039	.010
Non Operating Revenue Margin	.119	(.152)	.285	.162	.228
Return On Assets	.053	.048	.026	.067	.018
Return On Equity	.108	.096	.053	.138	.040
Markup	1.873	1.821	1.816	1.845	1.763
Deductible	.413	.399	.400	.392	.392
Markup Adjustment for Deductible	1.105	1.100	1.095	1.130	1.092
Reported Income Index	1.613	.623	.490	1.285	.943
Asset Efficiency					
Total Asset Turnover	1.523	1.529	1.481	1.461	1.352
Fixed Asset Turnover	3.481	3.778	3.851	3.872	4.065
Average Age Plant Depreciation Only	8.622	8.824	8.823	8.084	8.488
Other Financial Ratios					
Total Operating Expense Growth	.156	.157	.116	.089	.063
Total Operating Revenue Growth	.164	.164	.090	.119	.033
Realized Gains Divided by Non-Operating Revenue	.759	.072	.223	.518	(.145)
Realized Gains Divided by Net Income	.090	(.011)	.063	.084	(.033)
Long Term Debt to Equity	.467	.397	.332	.264	.212

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Maine Coast Memorial Hospital -- Ellsworth, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	22,618,768	28,516,548	25,296,422	21,245,926	19,843,234
Cash and Investment	11,172,884	14,524,635	14,113,355	11,405,838	7,940,040
Current Assets Whose Use is Limited	417,150	3,692,413	621,407	746,658	774,388
Net Patient Accounts Receivable	7,032,368	7,179,679	7,337,156	7,111,606	9,122,240
Due from Affiliates	†	†	†	44,238	46,497
Third Party Settlements Receivable	1,931,016	1,651,347	†	†	†
Other Accounts Receivable	713,554	153,265	1,637,898	†	†
Inventory	406,600	486,645	711,988	713,309	685,665
Other Current Assets	945,196	828,564	874,618	1,224,277	1,274,404
Total Non-Current Assets	29,508,906	34,664,129	44,485,412	51,867,861	53,782,148
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	4,968,969	3,346,820	4,365,205	9,588,485	9,985,147
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	685,372	854,834	4,607,417	8,514,564	10,641,993
Gross Property, Plant and Equipment (PP&E)	43,506,549	51,276,519	58,932,476	58,959,840	61,605,138
Accumulated Depreciation	19,651,984	20,814,044	23,419,686	25,195,028	28,450,130
Net Property, Plant and Equipment (PP&E)	23,854,565	30,462,475	35,512,790	33,764,812	33,155,008
Total Unrestricted Assets	52,127,674	63,180,677	69,781,834	73,113,787	73,625,382
Total Current Liabilities	10,198,587	11,813,011	15,062,764	13,277,979	14,495,685
Current Long Term Debt (LTD)	831,890	939,858	997,222	1,159,395	1,245,947
Accounts Payable and Accrued Expenses	9,366,697	10,873,153	10,195,970	9,307,744	8,748,621
Estimated Third Party Settlements	†	†	3,869,572	2,810,840	4,501,117
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	10,078,036	17,107,531	16,565,549	15,579,907	14,468,836
Long Term Debt	10,078,036	16,711,555	16,040,828	14,880,937	13,639,621
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	395,976	524,721	698,970	829,215
Fund Balance Unrestricted	31,851,051	34,260,135	38,153,521	44,255,901	44,660,861
Total Liabilities & Equity	52,127,674	63,180,677	69,781,834	73,113,787	73,625,382
Total Restricted Assets	1,896,318	3,450,193	1,332,871	1,188,128	1,476,554
Cash and Investments	1,896,318	3,450,193	1,332,871	1,188,128	1,476,554
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	1,896,318	3,450,193	1,332,870	1,271,598	1,476,554
Total Restricted Fund Balance	1,896,318	3,450,193	1,332,870	1,271,598	1,476,554
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,204,319	2,781,475	663,955	588,127	789,423
Permanently Restricted Net Assets	691,999	668,718	668,915	683,471	687,131

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Maine Coast Memorial Hospital -- Ellsworth, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	149,255,830	164,681,807	164,161,086	170,543,286	173,013,129
Gross Inpatient Service Revenue	46,192,648	50,832,914	49,173,418	51,170,837	46,935,220
Gross Outpatient Service Revenue	103,063,182	113,848,893	114,987,668	119,372,449	126,077,909
Free Care (Charity Care)	2,010,589	3,329,776	4,324,113	4,553,317	4,587,246
Bad Debt (Provision for Bad Debt)	3,905,291	5,181,352	5,627,128	5,255,791	5,246,401
Contractuals	68,715,498	75,485,412	78,181,483	83,301,797	84,254,481
Changes in Prior Year Estimated/Final Settlements	(400,000)	(2,000,000)	†	(6,854,261)	792,000
Net Patient Service Revenue	75,024,452	82,685,267	76,028,362	84,286,642	78,133,001
Other Operating Revenue	3,163,735	1,952,640	1,790,565	1,409,718	1,794,348
Total Operating Revenue	78,188,187	84,637,907	77,818,927	85,696,360	79,927,349
Total Operating Expenses	75,250,793	81,615,691	79,242,274	81,028,885	80,951,669
Depreciation and Amortization	2,343,303	2,701,489	3,061,251	3,519,369	3,512,311
Interest	588,366	598,686	622,767	906,474	835,955
Advertising Expenses	*	*	153,004	†	282,824
Allowed Advertising Expenses	*	*	37,208	†	31,805
Non-Allowed Advertising Expenses	*	*	115,796	†	251,019
Salaries and Benefits	*	*	52,342,605	52,642,786	52,576,833
Other Operating Expenses	72,319,124	78,315,516	23,062,647	23,960,256	23,743,746
Net Operating Income	2,937,394	3,022,216	(1,423,347)	4,667,475	(1,024,320)
Total Non-operating Revenue	827,905	(145,821)	1,038,170	553,713	506,805
Total Investment Income	696,013	(459,311)	348,556	400,105	259,006
Interest and Dividends	752,800	367,030	293,199	274,244	350,955
Realized Gains/Losses on Sales of Securities	(56,787)	(826,341)	55,357	125,861	(91,949)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(46,473)	(10,408)	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	178,365	323,898	689,614	153,608	247,799
Excess of Revenue over Expenses	3,765,299	2,876,395	(385,177)	5,221,188	(517,515)
Extraordinary Gains/Losses	†	†	†	†	(45,391)
Total Surplus/Deficit	3,765,299	2,876,395	(385,177)	5,221,188	(562,906)
Total Change in Unrestricted Net Assets	3,918,011	2,409,086	3,893,385	6,102,381	404,960
Net Assets Released for Restrictions - Capital	412,789	278,148	4,081,550	431,940	602,713
Unrealized Gains/Losses on Investments	(170,916)	(193,461)	197,012	449,253	365,153
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(89,161)	(745,457)	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	193,461	†	†	†

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Maine Coast Memorial Hospital -- Ellsworth, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	2.705	2.697	1.969	2.322	2.058
Current Ratio without Board Designated and Undesignated Investments	2.218	2.414	1.679	1.600	1.369
Days in Accounts Receivable	34.213	31.693	35.225	30.797	42.615
Acid Test	1.136	1.542	.978	.915	.601
Days Cash on Hand, Current	58.024	84.259	70.597	57.227	41.074
Days Cash on Hand, Incl Board Designated & Undesignated Investments	82.900	99.739	91.512	102.380	88.138
Average Payment Period, Accounts Payable and Accrued Expenses	46.893	50.291	48.851	43.831	41.235
Average Payment Period, Current Liabilities	51.058	54.638	72.169	62.527	68.323
Capital Structure					
Equity Financing Ratio	.611	.542	.547	.605	.607
Fixed Asset Financing	.422	.549	.452	.441	.411
Cash Flow Divided by Total Debt	.301	.193	.085	.303	.103
Cash Flow Divided by Total Debt with Operating Income Only	.260	.198	.052	.284	.086
Debt Service Coverage Total	5.248	4.318	2.111	5.068	1.920
Debt Service Coverage Total with Operating Income Only	4.599	4.419	1.447	4.777	1.666
Profitability					
Total Margin	.048	.034	(.005)	.061	(.006)
Operating Margin	.038	.036	(.018)	.054	(.013)
Non Operating Revenue Margin	.220	(.051)	(2.695)	.106	(.979)
Return On Assets	.072	.046	(.006)	.071	(.007)
Return On Equity	.118	.084	(.010)	.118	(.012)
Markup	2.025	2.042	2.094	2.122	2.159
Deductible	.460	.458	.476	.488	.487
Markup Adjustment for Deductible	1.112	1.117	1.108	1.094	1.119
Reported Income Index	.971	1.194	(.099)	.856	(1.278)
Asset Efficiency					
Total Asset Turnover	1.516	1.337	1.130	1.180	1.092
Fixed Asset Turnover	3.278	2.778	2.191	2.538	2.411
Average Age Plant Depreciation Only	8.386	7.705	7.650	7.159	8.100
Other Financial Ratios					
Total Operating Expense Growth	.105	.085	(.029)	.023	(.001)
Total Operating Revenue Growth	.103	.082	(.081)	.101	(.067)
Realized Gains Divided by Non-Operating Revenue	(.069)	5.667	.053	.227	(.181)
Realized Gains Divided by Net Income	(.015)	(.287)	(.144)	.024	.178
Long Term Debt to Equity	.316	.488	.420	.336	.305

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

MaineGeneral Medical Center -- Augusta, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	57,210,399	72,223,489	80,358,838	89,754,291	65,890,424
Cash and Investment	8,874,769	27,480,687	25,352,819	22,204,289	15,802,951
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	24,572,341	23,600,364	27,949,933	33,992,752	37,884,779
Due from Affiliates	973,208	483,087	8,363,613	9,264,241	628,842
Third Party Settlements Receivable	14,466,070	12,084,099	9,512,378	13,869,274	†
Other Accounts Receivable	†	†	†	†	†
Inventory	3,806,522	3,813,405	4,309,164	4,694,903	4,005,167
Other Current Assets	4,517,489	4,761,847	4,870,931	5,728,832	7,568,685
Total Non-Current Assets	232,617,038	204,586,617	214,635,680	232,779,305	552,156,260
Trustee Held Investments	6,311,793	5,786,549	7,634,944	4,141,486	211,933,426
Board Designated and Undesignated Investments	74,468,504	54,932,450	74,386,839	93,416,171	81,678,372
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	4,266,801	4,016,734	2,563,430	3,041,486	49,293,447
Gross Property, Plant and Equipment (PP&E)	298,199,748	298,736,583	300,313,933	316,013,518	363,716,627
Accumulated Depreciation	150,629,808	158,885,699	170,263,466	183,833,356	154,465,612
Net Property, Plant and Equipment (PP&E)	147,569,940	139,850,884	130,050,467	132,180,162	209,251,015
Total Unrestricted Assets	289,827,437	276,810,106	294,994,518	322,533,596	618,046,684
Total Current Liabilities	30,970,522	32,553,737	37,138,434	41,156,825	81,526,301
Current Long Term Debt (LTD)	5,432,838	4,938,348	5,133,348	4,545,003	5,028,990
Accounts Payable and Accrued Expenses	19,638,445	23,801,767	24,801,542	27,645,503	45,076,992
Estimated Third Party Settlements	†	†	†	†	9,863,021
Due to Affiliates	2,465,037	296,722	2,670,179	4,936,470	5,174,219
Other Current Liabilities	3,434,202	3,516,900	4,533,365	4,029,849	16,383,079
Total Non-current Liabilities	65,213,441	78,461,046	81,501,577	65,140,180	355,614,487
Long Term Debt	53,709,099	48,553,619	43,420,766	37,956,467	313,576,305
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	10,378,944	28,625,183	36,597,730	25,532,013	39,805,545
Other Non-Current Liabilities	1,125,398	1,282,244	1,483,081	1,651,700	2,232,637
Fund Balance Unrestricted	193,643,474	165,795,323	176,354,507	216,236,591	180,905,896
Total Liabilities & Equity	289,827,437	276,810,106	294,994,518	322,533,596	618,046,684
Total Restricted Assets	19,027,209	16,936,590	16,901,528	23,026,327	50,465,668
Cash and Investments	17,164,049	14,951,700	16,446,748	18,940,905	29,501,134
Receivables	1,863,160	1,984,890	454,780	4,085,422	20,964,534
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	19,027,209	16,936,590	16,901,528	23,026,327	50,465,668
Total Restricted Fund Balance	19,027,209	16,936,590	16,901,528	23,026,327	50,465,668
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	4,351,229	4,282,126	3,540,130	8,354,728	36,309,123
Permanently Restricted Net Assets	14,675,980	12,654,464	13,361,398	14,671,599	14,156,545

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

MaineGeneral Medical Center -- Augusta, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	533,629,477	561,756,194	586,702,373	674,328,563	725,165,929
Gross Inpatient Service Revenue	225,161,041	220,358,748	216,550,676	248,138,207	260,812,705
Gross Outpatient Service Revenue	308,468,436	341,397,446	370,151,697	426,190,356	464,353,224
Free Care (Charity Care)	7,696,496	8,296,375	9,791,619	12,560,763	10,831,099
Bad Debt (Provision for Bad Debt)	16,351,120	15,242,271	14,854,106	15,085,214	23,225,217
Contractuals	231,008,360	255,342,926	259,998,814	318,113,117	347,756,189
Changes in Prior Year Estimated/Final Settlements	(1,142,000)	(4,638,000)	(1,594,000)	(10,008,000)	(9,966,000)
Net Patient Service Revenue	279,715,501	287,512,622	303,651,834	338,577,469	353,319,424
Other Operating Revenue	10,532,637	13,103,431	17,655,189	18,780,125	18,494,515
Total Operating Revenue	290,248,138	300,616,053	321,307,023	357,357,594	371,813,939
Total Operating Expenses	297,083,357	293,000,501	305,483,726	340,050,993	358,253,409
Depreciation and Amortization	19,847,592	21,619,353	20,693,298	20,080,141	17,894,222
Interest	2,863,257	2,683,866	2,364,959	1,816,810	1,285,472
Advertising Expenses	*	*	909,017	576,517	723,100
Allowed Advertising Expenses	*	*	909,017	576,517	723,100
Non-Allowed Advertising Expenses	*	*	†	†	†
Salaries and Benefits	*	*	148,862,588	181,982,892	196,730,209
Other Operating Expenses	274,372,508	268,697,282	132,653,864	135,594,633	141,620,406
Net Operating Income	(6,835,219)	7,615,552	15,823,297	17,306,601	13,560,530
Total Non-operating Revenue	2,975,164	(10,821,704)	4,463,388	4,103,902	(17,846,640)
Total Investment Income	2,388,301	(11,253,247)	4,181,276	4,202,360	5,656,522
Interest and Dividends	6,624,329	1,942,499	2,144,450	2,004,237	1,094,658
Realized Gains/Losses on Sales of Securities	(4,236,028)	(573,587)	2,036,826	2,198,123	4,561,864
Permanently Impaired Security Writedowns	†	(12,622,159)	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	586,863	431,543	282,112	(98,458)	(23,503,162)
Excess of Revenue over Expenses	(3,860,055)	(3,206,152)	20,286,685	21,410,503	(4,286,110)
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	(3,860,055)	(3,206,152)	20,286,685	21,410,503	(4,286,110)
Total Change in Unrestricted Net Assets	(16,212,115)	(27,848,151)	10,559,184	39,882,084	(35,330,695)
Net Assets Released for Restrictions - Capital	12,545,802	1,869,503	1,586,008	540,126	35,535
Unrealized Gains/Losses on Investments	(10,259,339)	(1,140,431)	5,066,162	7,561,025	(6,624,594)
Minimum Pension Liability Adjustment	(10,238,523)	(19,571,071)	(5,379,671)	9,576,199	(18,144,406)
Transfers From/To Affiliates	(4,400,000)	(5,800,000)	(11,000,000)	794,231	(6,311,120)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

MaineGeneral Medical Center -- Augusta, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	4.252	3.906	4.167	4.451	1.810
Current Ratio without Board Designated and Undesignated Investments	1.847	2.219	2.164	2.181	.808
Days in Accounts Receivable	32.064	29.961	33.597	36.646	39.137
Acid Test	.287	.844	.683	.540	.194
Days Cash on Hand, Current	11.684	36.961	32.493	25.329	16.947
Days Cash on Hand, Incl Board Designated & Undesignated Investments	109.727	110.843	127.831	131.892	104.539
Average Payment Period, Accounts Payable and Accrued Expenses	25.855	32.013	31.787	31.536	48.340
Average Payment Period, Current Liabilities	40.775	43.784	47.598	46.949	87.429
Capital Structure					
Equity Financing Ratio	.668	.599	.598	.670	.293
Fixed Asset Financing	.364	.347	.334	.287	1.499
Cash Flow Divided by Total Debt	.166	.166	.345	.390	.031
Cash Flow Divided by Total Debt with Operating Income Only	.135	.263	.308	.352	.072
Debt Service Coverage Total	2.240	2.599	5.935	6.231	2.554
Debt Service Coverage Total with Operating Income Only	1.887	3.932	5.324	5.641	5.615
Profitability					
Total Margin	(.013)	(.011)	.062	.059	(.012)
Operating Margin	(.024)	.025	.049	.048	.036
Non Operating Revenue Margin	(.771)	3.375	.220	.192	4.164
Return On Assets	(.013)	(.012)	.069	.066	(.007)
Return On Equity	(.020)	(.019)	.115	.099	(.024)
Markup	1.832	1.962	1.978	2.038	2.076
Deductible	.433	.455	.443	.472	.480
Markup Adjustment for Deductible	1.054	1.090	1.127	1.103	1.105
Reported Income Index	.238	.115	1.921	.537	.121
Asset Efficiency					
Total Asset Turnover	1.012	1.047	1.104	1.121	.573
Fixed Asset Turnover	1.967	2.150	2.471	2.704	1.777
Average Age Plant Depreciation Only	7.589	7.349	8.228	9.155	8.632
Other Financial Ratios					
Total Operating Expense Growth	.094	(.014)	.043	.113	.054
Total Operating Revenue Growth	.041	.036	.069	.112	.040
Realized Gains Divided by Non-Operating Revenue	(1.424)	.053	.456	.536	(.256)
Realized Gains Divided by Net Income	1.097	.179	.100	.103	(1.064)
Long Term Debt to Equity	.277	.293	.246	.176	1.733

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Maine Medical Center -- Portland, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	318,332,000	335,694,000	357,186,000	314,115,000	330,358,000
Cash and Investment	239,311,000	259,188,000	268,875,000	220,555,000	224,256,000
Current Assets Whose Use is Limited	4,856,000	6,658,000	6,344,000	5,716,000	5,743,000
Net Patient Accounts Receivable	50,441,000	48,132,000	58,264,000	59,643,000	74,423,000
Due from Affiliates	2,070,000	3,111,000	3,526,000	6,957,000	6,308,000
Third Party Settlements Receivable	7,093,000	2,290,000	†	3,450,000	2,898,000
Other Accounts Receivable	†	†	†	†	†
Inventory	9,594,533	6,077,000	6,601,000	6,724,000	6,696,000
Other Current Assets	4,966,467	10,238,000	13,576,000	11,070,000	10,034,000
Total Non-Current Assets	546,724,000	581,428,000	627,181,000	684,995,000	687,811,000
Trustee Held Investments	18,807,000	17,695,000	21,536,000	20,076,000	19,844,000
Board Designated and Undesignated Investments	85,113,000	91,689,000	99,929,000	105,549,000	129,571,000
Due From Affiliates	77,000	77,000	40,000	5,587,000	5,568,000
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	42,117,000	44,232,000	77,141,000	124,212,000	99,795,000
Gross Property, Plant and Equipment (PP&E)	688,678,041	736,066,000	775,919,000	830,752,000	883,862,000
Accumulated Depreciation	288,068,041	308,331,000	347,384,000	401,181,000	450,829,000
Net Property, Plant and Equipment (PP&E)	400,610,000	427,735,000	428,535,000	429,571,000	433,033,000
Total Unrestricted Assets	865,056,000	917,122,000	984,367,000	999,110,000	1,018,169,000
Total Current Liabilities	116,175,000	111,195,000	141,171,000	123,680,000	143,912,000
Current Long Term Debt (LTD)	12,280,000	12,160,000	11,663,000	11,451,000	10,190,000
Accounts Payable and Accrued Expenses	53,745,000	57,708,000	66,329,000	67,340,000	74,293,000
Estimated Third Party Settlements	36,482,000	33,246,000	53,252,000	32,208,000	37,585,000
Due to Affiliates	12,068,000	6,280,000	8,212,000	10,886,000	20,243,000
Other Current Liabilities	1,600,000	1,801,000	1,715,000	1,795,000	1,601,000
Total Non-current Liabilities	223,392,000	338,838,000	346,844,000	391,403,000	386,719,000
Long Term Debt	134,771,000	128,899,000	120,703,000	111,964,000	103,543,000
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	16,772,000	16,477,000	15,715,000	15,293,000	16,766,000
Accrued Pension and Post Retiree Health Benefits	50,616,000	167,712,000	180,651,000	231,417,000	232,708,000
Other Non-Current Liabilities	21,233,000	25,750,000	29,775,000	32,729,000	33,702,000
Fund Balance Unrestricted	525,489,000	467,089,000	496,352,000	484,027,000	487,538,000
Total Liabilities & Equity	865,056,000	917,122,000	984,367,000	999,110,000	1,018,169,000
Total Restricted Assets	90,564,000	91,213,000	101,254,000	999,594,000	103,112,000
Cash and Investments	90,564,000	91,213,000	101,254,000	999,594,000	103,112,000
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	90,564,000	91,213,000	101,254,000	99,594,000	103,112,000
Total Restricted Fund Balance	90,564,000	91,213,000	101,254,000	99,594,000	103,112,000
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	69,529,000	69,624,000	78,235,000	76,034,000	78,093,000
Permanently Restricted Net Assets	21,035,000	21,589,000	23,019,000	23,560,000	25,019,000

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Maine Medical Center -- Portland, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	1,001,892,000	1,147,415,000	1,269,772,000	1,382,609,000	1,477,877,000
Gross Inpatient Service Revenue	704,873,000	793,099,000	848,649,000	902,332,000	927,478,000
Gross Outpatient Service Revenue	297,019,000	354,316,000	421,123,000	480,277,000	550,399,000
Free Care (Charity Care)	17,416,000	23,516,000	38,141,000	39,625,000	42,790,000
Bad Debt (Provision for Bad Debt)	23,817,000	31,185,000	37,061,000	35,729,000	36,389,000
Contractuals	348,090,000	421,504,000	490,390,000	564,955,000	629,967,000
Changes in Prior Year Estimated/Final Settlements	(7,739,000)	(11,898,000)	(7,000,000)	(11,935,185)	(13,000,000)
Net Patient Service Revenue	620,308,000	683,108,000	711,180,000	754,235,185	781,731,000
Other Operating Revenue	8,004,000	8,678,000	8,954,000	76,053,000	101,156,000
Total Operating Revenue	628,312,000	691,786,000	720,134,000	830,288,185	882,887,000
Total Operating Expenses	587,572,000	641,032,000	675,122,000	780,846,000	825,823,000
Depreciation and Amortization	36,392,000	45,407,000	48,025,000	53,735,000	52,610,000
Interest	3,911,000	5,479,000	4,708,000	4,409,000	3,502,000
Advertising Expenses	*	*	1,491,000	1,619,000	1,479,000
Allowed Advertising Expenses	*	*	93,000	140,000	168,000
Non-Allowed Advertising Expenses	*	*	1,398,000	1,479,000	1,311,000
Salaries and Benefits	*	*	375,870,000	432,689,000	458,639,000
Other Operating Expenses	547,269,000	590,146,000	245,028,000	288,394,000	309,593,000
Net Operating Income	40,740,000	50,754,000	45,012,000	49,442,185	57,064,000
Total Non-operating Revenue	12,751,000	14,149,000	8,373,000	14,909,000	14,094,000
Total Investment Income	11,652,000	12,499,000	7,550,000	10,905,000	10,844,000
Interest and Dividends	15,380,000	16,174,000	10,034,000	12,601,000	9,965,000
Realized Gains/Losses on Sales of Securities	(3,728,000)	(3,675,000)	(2,484,000)	(1,696,000)	879,000
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	408,000	354,000	393,000	365,000	498,000
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	691,000	1,296,000	430,000	3,639,000	2,752,000
Excess of Revenue over Expenses	53,491,000	64,903,000	53,385,000	64,351,185	71,158,000
Extraordinary Gains/Losses	(2,013,000)	†	†	†	†
Total Surplus/Deficit	51,478,000	64,903,000	53,385,000	64,351,185	71,158,000
Total Change in Unrestricted Net Assets	(11,426,000)	(58,399,000)	29,263,000	(12,324,815)	3,511,000
Net Assets Released for Restrictions - Capital	1,071,000	749,000	472,000	186,000	2,029,000
Unrealized Gains/Losses on Investments	(31,718,000)	13,135,000	17,961,000	(328,000)	(416,000)
Minimum Pension Liability Adjustment	(19,540,000)	(119,861,000)	(12,765,000)	(50,741,000)	(53,504,000)
Transfers From/To Affiliates	(19,206,000)	(17,325,000)	(29,790,000)	(25,793,000)	(29,739,000)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	6,489,000	†	†	†	13,983,000

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Maine Medical Center -- Portland, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	3.473	3.844	3.238	3.393	3.196
Current Ratio without Board Designated and Undesignated Investments	2.740	3.019	2.530	2.540	2.296
Days in Accounts Receivable	29.680	25.718	29.903	28.863	34.749
Acid Test	2.102	2.391	1.950	1.829	1.598
Days Cash on Hand, Current	161.691	162.911	160.190	113.585	108.572
Days Cash on Hand, Incl Board Designated & Undesignated Investments	218.054	219.098	218.354	166.569	169.737
Average Payment Period, Accounts Payable and Accrued Expenses	35.591	35.364	38.607	33.804	35.070
Average Payment Period, Current Liabilities	76.933	68.140	82.168	62.086	67.935
Capital Structure					
Equity Financing Ratio	.607	.509	.504	.484	.479
Fixed Asset Financing	.336	.301	.282	.261	.239
Cash Flow Divided by Total Debt	.265	.245	.208	.229	.233
Cash Flow Divided by Total Debt with Operating Income Only	.227	.214	.191	.200	.207
Debt Service Coverage Total	8.635	6.520	6.291	7.622	8.511
Debt Service Coverage Total with Operating Income Only	7.461	5.723	5.795	6.694	7.569
Profitability					
Total Margin	.083	.092	.073	.076	.079
Operating Margin	.065	.073	.063	.060	.065
Non Operating Revenue Margin	.238	.218	.157	.232	.198
Return On Assets	.062	.071	.054	.064	.070
Return On Equity	.102	.139	.108	.133	.146
Markup	1.719	1.803	1.894	1.868	1.912
Deductible	.347	.367	.386	.409	.426
Markup Adjustment for Deductible	1.126	1.146	1.168	1.145	1.149
Reported Income Index	(4.681)	(1.111)	1.824	(5.221)	20.267
Asset Efficiency					
Total Asset Turnover	.741	.770	.740	.846	.881
Fixed Asset Turnover	1.568	1.617	1.680	1.933	2.039
Average Age Plant Depreciation Only	7.916	6.790	7.233	7.466	8.569
Other Financial Ratios					
Total Operating Expense Growth	.089	.091	.053	.157	.058
Total Operating Revenue Growth	.072	.101	.041	.153	.063
Realized Gains Divided by Non-Operating Revenue	(.292)	(.260)	(.297)	(.114)	.062
Realized Gains Divided by Net Income	(.070)	(.057)	(.047)	(.026)	.012
Long Term Debt to Equity	.256	.276	.243	.231	.212

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mayo Regional Hospital -- Dover-Foxcroft, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	10,098,807	12,560,231	8,278,625	7,153,689	9,790,734
Cash and Investment	4,605,588	7,588,136	3,155,055	1,578,072	2,945,100
Current Assets Whose Use is Limited	197,616	194,481	†	†	†
Net Patient Accounts Receivable	2,779,840	3,374,785	3,312,796	4,062,486	4,968,509
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	995,585	†	†	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	767,445	628,196	777,255	834,852	908,137
Other Current Assets	752,733	774,633	1,033,519	678,279	968,988
Total Non-Current Assets	24,451,053	25,173,994	30,082,242	31,157,712	30,230,282
Trustee Held Investments	28,834	32,623	†	†	†
Board Designated and Undesignated Investments	6,134,026	8,432,159	11,560,930	10,844,699	11,639,469
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	3,962,708	2,460,304	3,703,543	5,699,002	5,243,851
Gross Property, Plant and Equipment (PP&E)	32,670,666	34,390,602	33,386,512	35,023,067	35,748,773
Accumulated Depreciation	18,345,181	20,141,694	18,568,743	20,409,056	22,401,811
Net Property, Plant and Equipment (PP&E)	14,325,485	14,248,908	14,817,769	14,614,011	13,346,962
Total Unrestricted Assets	34,549,860	37,734,225	38,360,867	38,311,401	40,021,016
Total Current Liabilities	4,507,771	5,422,708	5,851,441	5,790,129	7,454,958
Current Long Term Debt (LTD)	575,000	590,000	405,000	405,000	405,000
Accounts Payable and Accrued Expenses	3,932,771	3,489,515	3,459,868	3,888,341	4,607,688
Estimated Third Party Settlements	†	1,343,193	1,986,573	1,496,788	2,442,270
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	5,945,000	5,355,000	4,950,000	4,545,000	4,140,000
Long Term Debt	5,945,000	5,355,000	4,950,000	4,545,000	4,140,000
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	24,098,588	26,956,517	27,559,426	27,976,272	28,426,058
Total Liabilities & Equity	34,551,359	37,734,225	38,360,867	38,311,401	40,021,016
Total Restricted Assets	616,439	633,039	965,129	974,371	974,820
Cash and Investments	616,439	633,039	965,129	974,371	974,820
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	616,439	633,039	965,129	974,371	974,820
Total Restricted Fund Balance	616,439	633,039	965,129	974,371	974,820
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	343,698	363,722	549,671	565,963	548,388
Permanently Restricted Net Assets	272,741	269,317	415,458	408,408	426,432

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mayo Regional Hospital -- Dover-Foxcroft, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	56,426,532	63,800,591	64,008,703	69,284,518	72,780,182
Gross Inpatient Service Revenue	13,837,286	16,056,734	14,006,169	13,045,853	13,389,150
Gross Outpatient Service Revenue	42,589,246	47,743,857	50,002,534	56,238,665	59,391,032
Free Care (Charity Care)	1,521,580	2,608,580	2,385,853	2,517,365	2,899,063
Bad Debt (Provision for Bad Debt)	1,288,173	1,537,418	1,562,535	1,819,332	2,235,136
Contractuals	16,587,850	20,305,667	21,044,053	23,892,072	26,108,050
Changes in Prior Year Estimated/Final Settlements	(1,600,000)	(2,500,000)	(575,000)	(2,166,000)	545,000
Net Patient Service Revenue	38,628,929	41,848,926	39,591,262	43,221,749	40,992,933
Other Operating Revenue	1,220,565	1,537,291	1,643,980	1,451,975	3,047,492
Total Operating Revenue	39,849,494	43,386,217	41,235,242	44,673,724	44,040,425
Total Operating Expenses	38,157,550	40,970,648	41,131,836	44,167,417	45,095,779
Depreciation and Amortization	1,618,487	1,801,721	1,918,023	2,107,761	2,254,760
Interest	309,881	283,326	245,576	228,698	202,171
Advertising Expenses	*	*	117,838	113,194	128,352
Allowed Advertising Expenses	*	*	†	†	†
Non-Allowed Advertising Expenses	*	*	117,838	113,194	128,352
Salaries and Benefits	*	*	26,978,460	28,899,638	30,197,206
Other Operating Expenses	36,229,182	38,885,601	11,871,939	12,818,126	12,313,290
Net Operating Income	1,691,944	2,415,569	103,406	506,307	(1,055,354)
Total Non-operating Revenue	23,262	462,384	461,793	(55,490)	1,471,074
Total Investment Income	(22,254)	410,148	425,028	(130,064)	1,426,303
Interest and Dividends	440,182	353,802	496,995	273,740	282,545
Realized Gains/Losses on Sales of Securities	(462,436)	56,346	(71,967)	(403,804)	1,143,758
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	45,516	52,236	36,765	74,574	44,771
Excess of Revenue over Expenses	1,715,206	2,877,953	565,199	450,817	415,720
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	1,715,206	2,877,953	565,199	450,817	415,720
Total Change in Unrestricted Net Assets	1,682,075	2,874,529	594,926	426,088	450,235
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	(33,131)	(3,424)	29,727	(24,729)	34,515
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Mayo Regional Hospital -- Dover-Foxcroft, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	3.601	3.871	3.391	3.108	2.875
Current Ratio without Board Designated and Undesignated Investments	2.240	2.316	1.415	1.235	1.313
Days in Accounts Receivable	26.266	29.434	30.541	34.307	44.239
Acid Test	1.066	1.435	.539	.273	.395
Days Cash on Hand, Current	47.981	72.523	29.367	13.695	25.092
Days Cash on Hand, Incl Board Designated & Undesignated Investments	109.255	151.099	136.976	107.807	124.259
Average Payment Period, Accounts Payable and Accrued Expenses	39.286	32.517	32.204	33.744	39.257
Average Payment Period, Current Liabilities	45.030	50.532	54.465	50.248	63.515
Capital Structure					
Equity Financing Ratio	.698	.714	.718	.730	.710
Fixed Asset Financing	.415	.376	.334	.311	.310
Cash Flow Divided by Total Debt	.319	.434	.230	.248	.230
Cash Flow Divided by Total Debt with Operating Income Only	.317	.391	.187	.253	.103
Debt Service Coverage Total	4.189	5.782	3.266	4.398	4.731
Debt Service Coverage Total with Operating Income Only	4.162	5.243	2.713	4.486	2.308
Profitability					
Total Margin	.043	.066	.014	.010	.009
Operating Margin	.042	.056	.003	.011	(.024)
Non Operating Revenue Margin	.014	.161	.817	(.123)	3.539
Return On Assets	.050	.076	.015	.012	.010
Return On Equity	.071	.107	.021	.016	.015
Markup	1.511	1.595	1.596	1.602	1.681
Deductible	.294	.318	.329	.345	.359
Markup Adjustment for Deductible	1.076	1.099	1.085	1.061	1.103
Reported Income Index	1.028	1.007	.937	1.081	.924
Asset Efficiency					
Total Asset Turnover	1.154	1.162	1.087	1.165	1.137
Fixed Asset Turnover	2.782	3.045	2.783	3.057	3.300
Average Age Plant Depreciation Only	11.335	11.179	9.681	9.683	9.935
Other Financial Ratios					
Total Operating Expense Growth	.082	.074	.004	.074	.021
Total Operating Revenue Growth	.064	.089	(.050)	.083	(.014)
Realized Gains Divided by Non-Operating Revenue	(19.879)	.122	(.156)	7.277	.777
Realized Gains Divided by Net Income	(.270)	.020	(.127)	(.896)	2.751
Long Term Debt to Equity	.247	.199	.180	.162	.146

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mercy Hospital -- Portland, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	40,296,000	41,807,000	48,467,000	61,085,000	63,781,000
Cash and Investment	(1,193,000)	10,354,000	(3,455,000)	(2,237,000)	(2,840,000)
Current Assets Whose Use is Limited	984,000	751,000	1,016,000	1,991,000	1,383,000
Net Patient Accounts Receivable	21,225,000	19,366,000	25,220,000	29,730,000	29,890,000
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	13,635,000	4,989,000	16,370,000	22,162,000	25,207,000
Other Accounts Receivable	1,409,000	1,387,000	2,608,000	3,673,000	4,122,000
Inventory	3,684,000	4,319,000	4,283,000	4,672,000	4,995,000
Other Current Assets	552,000	641,000	2,425,000	1,094,000	1,024,000
Total Non-Current Assets	161,979,000	160,544,000	151,123,000	131,614,000	124,383,000
Trustee Held Investments	†	†	†	†	656,000
Board Designated and Undesignated Investments	21,396,000	24,978,000	27,613,000	20,133,000	13,529,000
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	21,790,000	22,687,000	16,437,000	7,206,000	9,618,000
Gross Property, Plant and Equipment (PP&E)	185,823,000	186,971,000	189,912,000	193,006,000	194,161,000
Accumulated Depreciation	67,030,000	74,092,000	82,839,000	88,731,000	93,581,000
Net Property, Plant and Equipment (PP&E)	118,793,000	112,879,000	107,073,000	104,275,000	100,580,000
Total Unrestricted Assets	202,275,000	202,351,000	199,590,000	192,699,000	188,164,000
Total Current Liabilities	33,186,000	29,596,000	43,396,000	45,273,000	49,734,000
Current Long Term Debt (LTD)	7,660,000	7,686,000	7,825,000	13,610,000	13,477,000
Accounts Payable and Accrued Expenses	20,176,000	16,785,000	24,439,000	19,750,000	25,607,000
Estimated Third Party Settlements	1,528,000	1,314,000	4,124,000	4,448,000	3,296,000
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	3,822,000	3,811,000	7,008,000	7,465,000	7,354,000
Total Non-current Liabilities	81,192,000	73,071,000	72,023,000	80,551,000	81,676,000
Long Term Debt	67,829,000	66,983,000	66,424,000	65,591,000	63,777,000
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	13,363,000	6,088,000	5,599,000	14,960,000	17,899,000
Fund Balance Unrestricted	87,897,000	99,684,000	84,171,000	66,875,000	56,754,000
Total Liabilities & Equity	202,275,000	202,351,000	199,590,000	192,699,000	188,164,000
Total Restricted Assets	6,418,000	2,196,000	2,133,000	2,014,000	4,303,000
Cash and Investments	3,559,000	1,556,000	1,884,000	1,778,000	4,080,000
Receivables	2,584,000	378,000	†	†	†
Other Assets	275,000	262,000	249,000	236,000	223,000
Total Restricted Liabilities and Equity	6,418,000	2,196,000	2,133,000	2,014,000	4,303,000
Total Restricted Fund Balance	6,418,000	2,196,000	2,133,000	2,014,000	4,303,000
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	5,545,000	1,213,000	1,081,000	972,000	2,525,000
Permanently Restricted Net Assets	873,000	983,000	1,052,000	1,042,000	1,778,000

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mercy Hospital -- Portland, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	308,298,000	334,405,000	346,763,000	380,437,000	393,690,000
Gross Inpatient Service Revenue	127,053,000	125,891,000	121,592,000	124,790,000	122,039,000
Gross Outpatient Service Revenue	181,245,000	208,514,000	225,171,000	255,647,000	271,651,000
Free Care (Charity Care)	7,349,000	8,045,000	10,551,000	12,715,000	12,796,000
Bad Debt (Provision for Bad Debt)	10,534,000	10,269,000	13,788,000	12,050,000	12,413,000
Contractuals	122,020,000	133,830,000	145,698,000	163,935,000	175,176,000
Changes in Prior Year Estimated/Final Settlements	17,000	567,000	4,740,000	5,548,000	(3,067,000)
Net Patient Service Revenue	168,378,000	181,694,000	171,986,000	186,189,000	196,372,000
Other Operating Revenue	4,264,000	3,756,000	3,141,000	3,603,000	5,659,000
Total Operating Revenue	172,642,000	185,450,000	175,127,000	189,792,000	202,031,000
Total Operating Expenses	173,229,000	190,847,000	191,235,000	207,000,000	216,661,000
Depreciation and Amortization	8,498,000	11,358,000	10,840,000	10,763,000	10,603,000
Interest	1,110,000	2,392,000	2,299,000	3,176,000	2,326,000
Advertising Expenses	*	*	1,063,000	899,000	544,000
Allowed Advertising Expenses	*	*	30,000	25,000	10,000
Non-Allowed Advertising Expenses	*	*	1,033,000	874,000	534,000
Salaries and Benefits	*	*	103,630,000	111,086,000	118,086,000
Other Operating Expenses	163,621,000	177,097,000	73,403,000	81,076,000	85,102,000
Net Operating Income	(587,000)	(5,397,000)	(16,108,000)	(17,208,000)	(14,630,000)
Total Non-operating Revenue	(12,324,000)	12,472,000	592,000	(1,094,000)	2,928,000
Total Investment Income	(685,000)	(244,000)	498,000	481,000	126,000
Interest and Dividends	947,000	213,000	128,000	13,000	(153,000)
Realized Gains/Losses on Sales of Securities	(1,632,000)	(457,000)	370,000	468,000	279,000
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	424,000	(78,000)	293,000	37,000	(146,000)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	(12,063,000)	12,794,000	(199,000)	(1,612,000)	2,948,000
Excess of Revenue over Expenses	(12,911,000)	7,075,000	(15,516,000)	(18,302,000)	(11,702,000)
Extraordinary Gains/Losses	†	†	(330,000)	(97,000)	(75,000)
Total Surplus/Deficit	(12,911,000)	7,075,000	(15,846,000)	(18,399,000)	(11,777,000)
Total Change in Unrestricted Net Assets	(5,355,000)	11,791,000	(15,512,000)	(17,295,000)	(10,121,000)
Net Assets Released for Restrictions - Capital	10,144,000	4,713,000	246,000	458,000	1,523,000
Unrealized Gains/Losses on Investments	(2,549,000)	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(39,000)	3,000	88,000	646,000	133,000
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mercy Hospital -- Portland, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.859	2.257	1.753	1.794	1.554
Current Ratio without Board Designated and Undesignated Investments	1.214	1.413	1.117	1.349	1.282
Days in Accounts Receivable	46.010	38.904	53.524	58.282	55.557
Acid Test	(.006)	.375	(.056)	(.005)	(.029)
Days Cash on Hand, Current	(.463)	22.583	-4.935	(.458)	(2.581)
Days Cash on Hand, Incl Board Designated & Undesignated Investments	46.945	73.377	50.936	36.990	21.384
Average Payment Period, Accounts Payable and Accrued Expenses	44.705	34.133	49.448	36.735	45.359
Average Payment Period, Current Liabilities	73.531	60.185	87.805	84.208	88.096
Capital Structure					
Equity Financing Ratio	.435	.493	.422	.347	.302
Fixed Asset Financing	.571	.593	.620	.629	.634
Cash Flow Divided by Total Debt	(.039)	.180	(.041)	(.060)	(.008)
Cash Flow Divided by Total Debt with Operating Income Only	.069	.058	(.046)	(.051)	(.031)
Debt Service Coverage Total	(1.757)	2.072	(.238)	(.397)	.077
Debt Service Coverage Total with Operating Income Only	4.799	.831	(.297)	(.297)	(.107)
Profitability					
Total Margin	(.081)	.036	(.088)	(.097)	(.057)
Operating Margin	(.003)	(.029)	(.092)	(.091)	(.072)
Non Operating Revenue Margin	.955	1.763	(.038)	.060	(.250)
Return On Assets	(.064)	.035	(.078)	(.095)	(.062)
Return On Equity	(.147)	.071	(.184)	(.274)	(.206)
Markup	1.804	1.772	1.830	1.855	1.843
Deductible	.396	.400	.420	.431	.445
Markup Adjustment for Deductible	1.100	1.071	1.068	1.063	1.035
Reported Income Index	2.411	.600	1.000	1.058	1.156
Asset Efficiency					
Total Asset Turnover	.793	.978	.880	.979	1.089
Fixed Asset Turnover	1.453	1.643	1.636	1.820	2.009
Average Age Plant Depreciation Only	7.888	6.523	7.642	8.244	8.826
Other Financial Ratios					
Total Operating Expense Growth	.119	.102	.002	.082	.047
Total Operating Revenue Growth	.091	.074	(.056)	.084	.064
Realized Gains Divided by Non-Operating Revenue	.132	(.037)	.625	(.428)	.095
Realized Gains Divided by Net Income	.126	(.065)	(.024)	(.026)	(.024)
Long Term Debt to Equity	.772	.672	.789	.981	1.124

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mid Coast Hospital -- Brunswick, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	15,936,700	25,606,051	24,865,971	28,978,648	22,644,768
Cash and Investment	3,283,545	7,391,801	8,893,291	6,529,640	4,379,841
Current Assets Whose Use is Limited	543,017	5,422,393	717,159	709,282	709,297
Net Patient Accounts Receivable	7,472,225	8,049,122	8,424,478	8,689,651	11,940,926
Due from Affiliates	435,981	996,190	811,665	1,046,083	1,131,165
Third Party Settlements Receivable	752,421	†	1,923,831	6,006,201	†
Other Accounts Receivable	†	†	†	†	†
Inventory	1,986,026	2,067,641	2,060,130	2,116,406	2,026,841
Other Current Assets	1,463,485	1,678,904	2,035,417	3,881,385	2,456,698
Total Non-Current Assets	84,657,168	94,002,700	95,356,205	96,712,969	108,972,458
Trustee Held Investments	3,390,787	3,750,070	†	†	†
Board Designated and Undesignated Investments	31,685,579	26,583,027	28,087,240	30,805,234	33,348,647
Due From Affiliates	2,882,715	2,916,553	2,326,768	2,102,290	2,541,312
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	876,181	971,976	5,261,311	5,701,856	16,821,748
Gross Property, Plant and Equipment (PP&E)	76,899,892	95,129,616	99,870,231	103,668,562	106,335,873
Accumulated Depreciation	31,077,986	35,348,542	40,189,345	45,564,973	50,075,122
Net Property, Plant and Equipment (PP&E)	45,821,906	59,781,074	59,680,886	58,103,589	56,260,751
Total Unrestricted Assets	100,593,868	119,608,751	120,222,176	125,691,617	131,617,226
Total Current Liabilities	11,611,859	15,476,143	12,917,869	12,205,536	12,343,124
Current Long Term Debt (LTD)	947,472	785,000	1,030,000	1,075,000	1,120,000
Accounts Payable and Accrued Expenses	10,664,387	13,684,517	11,887,869	11,130,536	11,223,124
Estimated Third Party Settlements	†	1,006,626	†	†	†
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	26,620,374	37,683,053	37,267,625	36,590,603	38,303,517
Long Term Debt	23,229,587	33,932,983	32,890,115	31,802,247	30,669,380
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	3,390,787	3,750,070	4,377,510	4,788,356	7,634,137
Fund Balance Unrestricted	62,361,635	66,449,555	70,036,682	76,895,478	80,970,585
Total Liabilities & Equity	100,593,868	119,608,751	120,222,176	125,691,617	131,617,226
Total Restricted Assets	13,166,936	13,455,082	14,476,355	13,989,585	16,171,635
Cash and Investments	13,166,936	13,455,082	14,476,355	13,989,585	16,171,635
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	13,166,936	13,455,082	14,476,355	13,989,585	16,171,635
Total Restricted Fund Balance	13,166,936	13,455,082	14,476,355	13,989,585	16,171,635
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	5,877,062	6,101,568	7,036,575	6,460,695	8,569,246
Permanently Restricted Net Assets	7,289,874	7,353,514	7,439,780	7,528,890	7,602,389

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mid Coast Hospital -- Brunswick, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	167,032,601	186,356,548	194,679,667	207,682,820	223,641,932
Gross Inpatient Service Revenue	61,865,277	66,447,197	68,355,692	70,786,879	70,684,550
Gross Outpatient Service Revenue	105,167,324	119,909,351	126,323,975	136,895,941	152,957,382
Free Care (Charity Care)	1,997,445	2,046,686	2,836,544	3,249,897	3,793,009
Bad Debt (Provision for Bad Debt)	3,934,972	4,350,798	4,892,662	5,141,859	5,235,369
Contractuals	71,991,307	80,601,831	86,052,211	91,917,744	101,174,800
Changes in Prior Year Estimated/Final Settlements	(2,450,000)	(478,000)	(585,000)	(3,442,000)	(1,630,000)
Net Patient Service Revenue	91,558,877	99,835,233	101,483,250	110,815,320	115,068,754
Other Operating Revenue	2,852,351	3,092,940	3,429,972	3,560,023	3,845,313
Total Operating Revenue	94,411,228	102,928,173	104,913,222	114,375,343	118,914,067
Total Operating Expenses	93,448,995	99,751,716	102,627,166	109,350,028	117,860,539
Depreciation and Amortization	4,235,252	4,736,591	5,687,810	5,837,906	5,605,267
Interest	1,240,523	894,589	1,754,720	1,740,332	1,737,924
Advertising Expenses	*	*	360,575	295,560	362,011
Allowed Advertising Expenses	*	*	†	†	†
Non-Allowed Advertising Expenses	*	*	360,575	295,560	362,011
Salaries and Benefits	*	*	56,030,771	59,523,676	66,643,916
Other Operating Expenses	87,973,220	94,120,536	38,793,290	41,952,554	43,511,421
Net Operating Income	962,233	3,176,457	2,286,056	5,025,315	1,053,528
Total Non-operating Revenue	2,181,840	1,087,272	872,840	1,396,810	975,311
Total Investment Income	2,112,557	1,024,528	787,194	1,337,123	926,242
Interest and Dividends	1,996,360	1,215,554	934,857	1,073,129	941,599
Realized Gains/Losses on Sales of Securities	116,197	(191,026)	(147,663)	263,994	(15,357)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	69,283	62,744	85,646	59,687	49,069
Excess of Revenue over Expenses	3,144,073	4,263,729	3,158,896	6,422,125	2,028,839
Extraordinary Gains/Losses	(747,899)	(68,488)	(223,810)	1,308,842	922,199
Total Surplus/Deficit	2,396,174	4,195,241	2,935,086	7,730,967	2,951,038
Total Change in Unrestricted Net Assets	133,304	4,087,920	3,587,127	6,858,796	4,075,107
Net Assets Released for Restrictions - Capital	89,136	90,722	191,572	139,973	50,000
Unrealized Gains/Losses on Investments	(1,652,006)	488,667	1,008,469	(444,474)	1,891,671
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(700,000)	(750,000)	(573,000)	(640,000)	(835,000)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	63,290	25,000	72,330	17,398

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mid Coast Hospital -- Brunswick, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	4.101	3.372	4.099	4.898	4.536
Current Ratio without Board Designated and Undesignated Investments	1.372	1.655	1.925	2.374	1.835
Days in Accounts Receivable	29.788	29.428	30.300	28.622	37.877
Acid Test	.330	.828	.744	.593	.412
Days Cash on Hand, Current	15.656	49.226	36.186	25.526	16.547
Days Cash on Hand, Incl Board Designated & Undesignated Investments	145.291	151.344	141.941	134.150	124.981
Average Payment Period, Accounts Payable and Accrued Expenses	43.631	52.569	44.761	39.248	36.492
Average Payment Period, Current Liabilities	47.508	59.452	48.639	43.039	40.134
Capital Structure					
Equity Financing Ratio	.620	.556	.583	.612	.615
Fixed Asset Financing	.507	.568	.551	.547	.545
Cash Flow Divided by Total Debt	.193	.169	.176	.251	.151
Cash Flow Divided by Total Debt with Operating Income Only	.136	.149	.159	.223	.131
Debt Service Coverage Total	2.685	5.372	4.174	5.054	3.332
Debt Service Coverage Total with Operating Income Only	2.005	4.781	3.831	4.549	2.985
Profitability					
Total Margin	.033	.041	.030	.055	.017
Operating Margin	.010	.031	.022	.044	.009
Non Operating Revenue Margin	.694	.255	.276	.217	.481
Return On Assets	.031	.036	.026	.051	.015
Return On Equity	.050	.064	.045	.084	.025
Markup	1.818	1.899	1.930	1.932	1.930
Deductible	.431	.433	.442	.443	.452
Markup Adjustment for Deductible	1.048	1.091	1.092	1.091	1.072
Reported Income Index	23.586	1.043	.881	.936	.498
Asset Efficiency					
Total Asset Turnover	.960	.870	.880	.921	.911
Fixed Asset Turnover	2.060	1.722	1.758	1.968	2.114
Average Age Plant Depreciation Only	7.338	7.463	7.066	7.805	8.934
Other Financial Ratios					
Total Operating Expense Growth	.105	.067	.029	.066	.078
Total Operating Revenue Growth	.071	.090	.019	.090	.040
Realized Gains Divided by Non-Operating Revenue	.053	(.176)	(.169)	.189	(.016)
Realized Gains Divided by Net Income	.037	(.045)	(.047)	.041	(.008)
Long Term Debt to Equity	.372	.511	.470	.414	.379

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Miles Memorial Hospital -- Damariscotta, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	12,819,525	11,930,037	15,801,912	18,192,525	14,583,694
Cash and Investment	3,090,524	4,537,726	4,885,572	1,209,555	1,364,349
Current Assets Whose Use is Limited	149,123	145,802	136,678	†	129,156
Net Patient Accounts Receivable	8,314,727	5,722,120	6,378,118	8,843,206	6,371,900
Due from Affiliates	138,405	203,149	3,046,361	6,254,339	4,200,307
Third Party Settlements Receivable	†	†	†	309,299	844,462
Other Accounts Receivable	†	†	†	†	†
Inventory	881,152	947,580	1,043,113	1,241,345	1,365,086
Other Current Assets	245,594	373,660	312,070	334,781	308,434
Total Non-Current Assets	19,481,346	23,375,853	22,954,771	24,625,736	26,246,929
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	980,606	2,323,542	2,734,825	2,431,493	3,273,829
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	1,275,000	1,275,000	1,275,000
Other Non-current Assets	2,009,977	2,135,517	941,002	3,312,593	4,894,838
Gross Property, Plant and Equipment (PP&E)	38,522,358	44,593,732	45,194,813	46,466,643	42,522,942
Accumulated Depreciation	22,031,595	25,676,938	27,190,869	28,859,993	25,719,680
Net Property, Plant and Equipment (PP&E)	16,490,763	18,916,794	18,003,944	17,606,650	16,803,262
Total Unrestricted Assets	32,300,871	35,305,890	38,756,683	42,818,261	40,830,623
Total Current Liabilities	8,432,505	12,790,220	6,790,065	6,100,733	6,046,403
Current Long Term Debt (LTD)	423,413	461,205	351,715	468,169	399,087
Accounts Payable and Accrued Expenses	2,402,987	3,268,061	2,225,115	1,897,959	2,131,220
Estimated Third Party Settlements	769,169	1,127,806	374,007	†	†
Due to Affiliates	4,836,936	7,821,449	3,839,130	3,734,605	3,516,096
Other Current Liabilities	†	111,699	98	†	†
Total Non-current Liabilities	6,397,783	5,928,559	5,609,384	5,176,045	4,804,616
Long Term Debt	6,125,753	5,662,349	5,325,719	4,901,480	4,534,511
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	272,030	266,210	283,665	274,565	270,105
Fund Balance Unrestricted	17,470,583	16,587,111	26,357,234	31,541,483	29,979,604
Total Liabilities & Equity	32,300,871	35,305,890	38,756,683	42,818,261	40,830,623
Total Restricted Assets	4,262,495	3,905,885	4,044,556	4,139,715	4,565,677
Cash and Investments	4,259,210	3,902,334	4,040,714	4,121,752	4,560,609
Receivables	3,285	3,551	3,842	17,963	5,068
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	4,262,495	3,905,885	4,044,556	4,139,716	4,565,677
Total Restricted Fund Balance	4,262,495	3,905,885	4,044,556	4,139,716	4,565,677
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	108,857	39,231	49,338	224,293	263,246
Permanently Restricted Net Assets	4,153,638	3,866,654	3,995,218	3,915,423	4,302,431

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Miles Memorial Hospital -- Damariscotta, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	95,904,047	96,391,835	96,545,680	105,597,332	105,496,296
Gross Inpatient Service Revenue	36,759,021	36,312,201	34,662,753	35,346,468	34,979,388
Gross Outpatient Service Revenue	59,145,026	60,079,634	61,882,927	70,250,864	70,516,908
Free Care (Charity Care)	1,836,785	2,038,203	3,443,087	2,685,191	3,236,843
Bad Debt (Provision for Bad Debt)	3,312,035	3,436,861	2,161,820	3,621,039	2,796,536
Contractuals	40,277,121	42,692,764	40,704,179	44,409,747	44,487,403
Changes in Prior Year Estimated/Final Settlements	†	†	†	(220,000)	†
Net Patient Service Revenue	50,478,106	48,224,007	50,236,594	55,101,355	54,975,514
Other Operating Revenue	652,349	698,201	508,593	504,412	1,719,781
Total Operating Revenue	51,130,455	48,922,208	50,745,187	55,605,767	56,695,295
Total Operating Expenses	50,308,384	49,103,521	49,947,960	53,219,827	54,860,416
Depreciation and Amortization	1,732,894	1,955,173	1,949,730	1,772,835	1,746,503
Interest	332,058	348,435	308,405	262,785	230,161
Advertising Expenses	*	*	26,379	36,578	25,447
Allowed Advertising Expenses	*	*	11,108	25,345	17,425
Non-Allowed Advertising Expenses	*	*	15,271	11,233	8,022
Salaries and Benefits	*	*	17,713,784	18,763,729	18,938,586
Other Operating Expenses	48,243,432	46,799,913	29,949,662	32,383,900	33,919,719
Net Operating Income	822,071	(181,313)	797,227	2,385,940	1,834,879
Total Non-operating Revenue	685,742	(641,034)	462,871	411,194	622,194
Total Investment Income	615,122	(714,258)	264,337	339,951	180,736
Interest and Dividends	69,470	93,449	67,419	91,267	109,018
Realized Gains/Losses on Sales of Securities	545,652	(807,707)	196,918	248,684	71,718
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	70,620	73,224	198,534	71,243	441,458
Excess of Revenue over Expenses	1,507,813	(822,347)	1,260,098	2,797,134	2,457,073
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	1,507,813	(822,347)	1,260,098	2,797,134	2,457,073
Total Change in Unrestricted Net Assets	640,163	(883,472)	9,770,123	5,184,249	(1,562,389)
Net Assets Released for Restrictions - Capital	74,714	160,919	241,804	69,414	122,429
Unrealized Gains/Losses on Investments	(1,137,058)	910,509	77,938	(585,842)	468,046
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	194,694	(1,132,553)	8,190,283	2,903,543	(4,609,937)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Miles Memorial Hospital -- Damariscotta, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.637	1.114	2.730	3.381	2.953
Current Ratio without Board Designated and Undesignated Investments	1.520	.933	2.327	2.982	2.412
Days in Accounts Receivable	60.123	43.310	46.341	58.579	42.305
Acid Test	.384	.366	.740	.198	.247
Days Cash on Hand, Current	24.343	36.258	38.191	8.581	10.263
Days Cash on Hand, Incl Board Designated & Undesignated Investments	31.711	54.245	58.988	25.832	32.761
Average Payment Period, Accounts Payable and Accrued Expenses	18.056	25.300	16.921	13.465	14.646
Average Payment Period, Current Liabilities	63.362	99.016	51.635	43.283	41.551
Capital Structure					
Equity Financing Ratio	.541	.470	.680	.737	.734
Fixed Asset Financing	.371	.299	.296	.278	.270
Cash Flow Divided by Total Debt	.219	.061	.259	.405	.387
Cash Flow Divided by Total Debt with Operating Income Only	.172	.095	.222	.369	.330
Debt Service Coverage Total	5.107	1.919	4.571	7.865	6.349
Debt Service Coverage Total with Operating Income Only	4.127	2.750	3.970	7.195	5.458
Profitability					
Total Margin	.029	(.017)	.025	.050	.043
Operating Margin	.016	(.004)	.016	.043	.032
Non Operating Revenue Margin	.455	.780	.367	.147	.253
Return On Assets	.047	(.023)	.033	.065	.060
Return On Equity	.086	(.050)	.048	.089	.082
Markup	1.919	1.977	1.943	1.994	1.954
Deductible	.420	.443	.422	.421	.422
Markup Adjustment for Deductible	1.119	1.108	1.128	1.159	1.143
Reported Income Index	2.355	.931	.129	.540	(1.573)
Asset Efficiency					
Total Asset Turnover	1.604	1.368	1.321	1.308	1.404
Fixed Asset Turnover	3.101	2.586	2.819	3.158	3.374
Average Age Plant Depreciation Only	12.714	13.133	13.946	16.279	14.726
Other Financial Ratios					
Total Operating Expense Growth	.033	(.024)	.017	.066	.031
Total Operating Revenue Growth	.061	(.043)	.037	.096	.020
Realized Gains Divided by Non-Operating Revenue	.796	1.260	.425	.605	.115
Realized Gains Divided by Net Income	.362	.982	.156	.089	.029
Long Term Debt to Equity	.351	.341	.202	.155	.151

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Millinocket Regional Hospital -- Millinocket, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	4,475,806	8,069,654	9,444,974	6,170,167	5,335,686
Cash and Investment	1,035,138	3,610,946	5,552,690	1,424,246	947,279
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	2,388,150	2,599,448	2,233,179	2,732,776	2,335,680
Due from Affiliates	74,055	†	†	†	†
Third Party Settlements Receivable	16,820	126,108	65,295	85,317	146,804
Other Accounts Receivable	168,266	305,293	146,683	189,940	232,598
Inventory	402,786	438,082	436,937	454,836	404,073
Other Current Assets	390,591	989,777	1,010,190	1,283,052	1,269,252
Total Non-Current Assets	12,247,922	10,323,616	11,693,322	15,480,506	17,748,099
Trustee Held Investments	221,896	221,896	222,396	222,396	369,496
Board Designated and Undesignated Investments	6,380,751	5,678,557	6,501,825	8,296,970	9,036,371
Due From Affiliates	1,683,843	1,720,542	1,752,874	†	†
Investments in Affiliates	24,035	58,543	44,294	1,684,496	1,600,469
Other Non-current Assets	38,844	36,338	33,832	31,326	28,820
Gross Property, Plant and Equipment (PP&E)	15,695,435	14,199,940	15,269,689	17,903,925	18,405,912
Accumulated Depreciation	11,796,882	11,592,200	12,131,588	12,658,607	11,692,969
Net Property, Plant and Equipment (PP&E)	3,898,553	2,607,740	3,138,101	5,245,318	6,712,943
Total Unrestricted Assets	16,723,728	18,393,270	21,138,296	21,650,673	23,083,785
Total Current Liabilities	1,221,375	3,359,070	5,148,962	4,263,021	3,094,588
Current Long Term Debt (LTD)	134,715	145,372	152,691	160,441	360,351
Accounts Payable and Accrued Expenses	1,928,427	2,025,477	2,129,026	2,177,428	1,959,193
Estimated Third Party Settlements	(1,161,325)	931,525	2,097,919	931,414	(178,802)
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	319,558	256,696	769,326	993,738	953,846
Total Non-current Liabilities	3,624,196	3,413,840	3,164,430	2,902,342	5,623,901
Long Term Debt	3,624,196	3,413,840	3,164,430	2,902,342	5,623,901
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	11,878,157	11,620,360	12,824,904	14,484,810	14,365,296
Total Liabilities & Equity	16,723,728	18,393,270	21,138,296	21,650,173	23,083,785
Total Restricted Assets	136,911	241,563	113,731	104,421	112,583
Cash and Investments	84,400	105,107	108,710	99,421	107,583
Receivables	52,511	136,456	21	†	†
Other Assets	†	†	5,000	5,000	5,000
Total Restricted Liabilities and Equity	136,911	241,563	113,731	104,421	112,583
Total Restricted Fund Balance	95,010	104,862	79,589	102,802	108,033
Total Liabilities	41,901	136,701	34,142	1,619	4,550
Temporarily Restricted Net Assets	90,010	99,862	74,589	97,802	103,033
Permanently Restricted Net Assets	5,000	5,000	5,000	5,000	5,000

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Millinocket Regional Hospital -- Millinocket, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	38,897,488	41,438,870	42,802,955	44,931,165	44,773,325
Gross Inpatient Service Revenue	10,672,393	12,239,663	10,837,851	12,193,015	11,950,338
Gross Outpatient Service Revenue	28,225,095	29,199,207	31,965,104	32,738,150	32,822,987
Free Care (Charity Care)	893,651	916,308	966,783	1,079,671	1,289,639
Bad Debt (Provision for Bad Debt)	882,334	993,806	534,755	1,154,101	1,113,522
Contractuals	13,158,210	14,078,172	15,073,506	16,643,991	15,345,287
Changes in Prior Year Estimated/Final Settlements	(398,000)	(455,000)	(37,000)	(550,000)	(10,000)
Net Patient Service Revenue	24,361,293	25,905,584	26,264,911	26,603,402	27,034,877
Other Operating Revenue	346,359	271,095	248,239	176,976	158,439
Total Operating Revenue	24,707,652	26,176,679	26,513,150	26,780,378	27,193,316
Total Operating Expenses	24,340,426	25,495,189	25,750,715	26,319,375	27,674,012
Depreciation and Amortization	581,139	601,216	591,703	625,278	738,368
Interest	176,430	176,016	165,897	118,522	243,008
Advertising Expenses	*	*	54,694	61,590	60,266
Allowed Advertising Expenses	*	*	33,962	36,443	39,217
Non-Allowed Advertising Expenses	*	*	20,732	25,147	21,049
Salaries and Benefits	*	*	16,095,846	16,422,135	17,109,375
Other Operating Expenses	23,582,857	24,717,957	8,842,575	9,091,850	9,522,995
Net Operating Income	367,226	681,490	762,435	461,003	(480,696)
Total Non-operating Revenue	513,840	(310,165)	209,767	203,419	197,719
Total Investment Income	619,620	(299,416)	208,433	191,476	247,733
Interest and Dividends	241,843	167,265	152,664	158,885	164,421
Realized Gains/Losses on Sales of Securities	377,777	(466,681)	55,769	32,591	83,312
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(112,457)	(11,445)	(19,224)	(1,380)	(38,591)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	6,677	696	20,558	13,323	(11,423)
Excess of Revenue over Expenses	881,066	371,325	972,202	664,422	(282,977)
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	881,066	371,325	972,202	664,422	(282,977)
Total Change in Unrestricted Net Assets	163,708	(257,796)	1,204,542	1,659,907	(119,514)
Net Assets Released for Restrictions - Capital	†	132,788	7,542	8,098	103,591
Unrealized Gains/Losses on Investments	(717,358)	(761,909)	224,798	987,387	59,872
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Millinocket Regional Hospital -- Millinocket, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	8.889	4.093	3.097	3.394	4.644
Current Ratio without Board Designated and Undesignated Investments	3.665	2.402	1.834	1.447	1.724
Days in Accounts Receivable	35.781	36.625	31.034	37.494	31.534
Acid Test	.848	1.075	1.078	.334	.306
Days Cash on Hand, Current	15.902	52.944	80.557	20.232	12.836
Days Cash on Hand, Incl Board Designated & Undesignated Investments	113.926	136.204	174.884	138.096	135.287
Average Payment Period, Accounts Payable and Accrued Expenses	29.625	29.698	30.887	30.932	26.549
Average Payment Period, Current Liabilities	18.763	49.251	74.700	60.559	41.934
Capital Structure					
Equity Financing Ratio	.710	.632	.607	.669	.622
Fixed Asset Financing	.930	1.309	1.008	.553	.838
Cash Flow Divided by Total Debt	.302	.144	.188	.180	.052
Cash Flow Divided by Total Debt with Operating Income Only	.196	.189	.163	.152	.030
Debt Service Coverage Total	5.655	3.696	5.557	5.192	1.731
Debt Service Coverage Total with Operating Income Only	3.882	4.694	4.883	4.442	1.241
Profitability					
Total Margin	.035	.014	.036	.025	(.010)
Operating Margin	.015	.026	.029	.017	(.018)
Non Operating Revenue Margin	.583	(.835)	.216	.306	(.699)
Return On Assets	.053	.020	.046	.031	(.012)
Return On Equity	.074	.032	.076	.046	(.020)
Markup	1.612	1.636	1.672	1.714	1.624
Deductible	.338	.340	.352	.370	.343
Markup Adjustment for Deductible	1.072	1.084	1.086	1.081	1.069
Reported Income Index	5.382	(1.440)	.807	.400	2.368
Asset Efficiency					
Total Asset Turnover	1.508	1.406	1.264	1.246	1.187
Fixed Asset Turnover	6.338	10.038	8.449	5.106	4.051
Average Age Plant Depreciation Only	20.300	19.281	20.503	20.245	15.836
Other Financial Ratios					
Total Operating Expense Growth	.038	.047	.010	.022	.051
Total Operating Revenue Growth	.018	.059	.013	.010	.015
Realized Gains Divided by Non-Operating Revenue	.735	1.505	.266	.160	.421
Realized Gains Divided by Net Income	.429	(1.257)	.057	.049	(.294)
Long Term Debt to Equity	.305	.294	.247	.200	.391

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mount Desert Island Hospital -- Mount Desert Island, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	6,895,083	7,814,724	8,371,077	8,808,977	10,201,374
Cash and Investment	90,253	98,632	47,719	34,647	45,798
Current Assets Whose Use is Limited	2,954,787	1,371,767	1,079,932	524,479	537,860
Net Patient Accounts Receivable	3,025,815	4,386,454	4,367,952	4,907,393	5,020,765
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	†	1,289,756	2,218,752	1,918,215	3,040,009
Other Accounts Receivable	†	†	†	760,743	851,095
Inventory	701,406	578,267	530,874	515,042	533,456
Other Current Assets	122,822	89,848	125,848	148,458	172,391
Total Non-Current Assets	28,491,578	26,731,599	29,349,443	37,039,890	35,236,457
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	5,487,827	5,049,580	7,255,271	8,022,485	6,383,727
Due From Affiliates	2,334,022	2,944,522	3,711,189	4,162,928	4,568,187
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	5,110,765	1,876,579	1,428,558	762,967	942,426
Gross Property, Plant and Equipment (PP&E)	33,732,280	36,676,387	37,585,907	43,388,199	44,796,979
Accumulated Depreciation	18,173,316	19,815,469	20,631,482	19,296,689	21,454,862
Net Property, Plant and Equipment (PP&E)	15,558,964	16,860,918	16,954,425	24,091,510	23,342,117
Total Unrestricted Assets	35,386,661	34,546,323	37,720,520	45,848,867	45,437,831
Total Current Liabilities	10,874,999	10,315,130	12,401,400	14,582,964	17,765,993
Current Long Term Debt (LTD)	743,675	862,308	688,107	1,762,835	2,270,648
Accounts Payable and Accrued Expenses	4,919,826	5,076,781	6,122,217	8,440,516	9,907,798
Estimated Third Party Settlements	590,099	†	1,665,211	874,365	2,220,007
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	4,621,399	4,376,041	3,925,865	3,505,248	3,367,540
Total Non-current Liabilities	9,820,635	8,948,866	8,457,687	15,436,736	14,049,387
Long Term Debt	8,723,439	7,860,216	7,170,632	13,872,381	12,319,569
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	309,807	309,807	309,807	309,807	309,807
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	787,389	778,843	977,248	1,254,548	1,420,011
Fund Balance Unrestricted	14,691,027	15,282,327	16,861,433	15,829,167	13,622,451
Total Liabilities & Equity	35,386,661	34,546,323	37,720,520	45,848,867	45,437,831
Total Restricted Assets	3,270,172	3,350,996	3,504,709	7,060,257	7,122,730
Cash and Investments	3,035,353	2,709,013	3,234,728	4,074,037	4,447,782
Receivables	234,819	641,983	269,981	2,215,837	1,917,876
Other Assets	†	†	†	770,383	757,072
Total Restricted Liabilities and Equity	3,270,172	3,350,996	3,504,709	7,060,257	7,122,730
Total Restricted Fund Balance	3,270,172	3,350,996	3,504,709	7,060,257	7,122,730
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,169,075	1,693,522	1,608,714	5,051,084	5,222,565
Permanently Restricted Net Assets	2,101,097	1,657,474	1,895,995	2,009,173	1,900,165

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mount Desert Island Hospital -- Mount Desert Island, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	46,700,157	54,428,683	62,073,403	67,743,054	69,665,033
Gross Inpatient Service Revenue	10,671,954	12,638,871	14,810,337	16,713,717	17,956,134
Gross Outpatient Service Revenue	36,028,203	41,789,812	47,263,066	51,029,337	51,708,899
Free Care (Charity Care)	197,613	498,421	912,931	855,316	863,130
Bad Debt (Provision for Bad Debt)	2,190,104	2,679,237	2,835,620	2,961,081	3,091,286
Contractuals	9,994,165	11,717,000	15,153,102	17,191,128	18,379,254
Changes in Prior Year Estimated/Final Settlements	(923,000)	(753,000)	(362,000)	200,000	(60,000)
Net Patient Service Revenue	35,241,275	40,287,025	43,533,750	46,535,529	47,391,363
Other Operating Revenue	665,505	418,778	870,537	1,084,551	1,331,085
Total Operating Revenue	35,906,780	40,705,803	44,404,287	47,620,080	48,722,448
Total Operating Expenses	38,145,019	41,085,324	45,473,736	48,341,792	51,650,172
Depreciation and Amortization	1,560,418	1,751,767	1,762,812	2,013,870	2,170,997
Interest	448,358	558,336	398,834	483,062	806,852
Advertising Expenses	*	*	95,195	95,922	67,367
Allowed Advertising Expenses	*	*	76,986	†	†
Non-Allowed Advertising Expenses	*	*	18,209	95,922	67,367
Salaries and Benefits	*	*	28,295,173	29,946,650	32,177,253
Other Operating Expenses	36,136,243	38,775,221	14,921,722	15,802,288	16,427,703
Net Operating Income	(2,238,239)	(379,521)	(1,069,449)	(721,712)	(2,927,724)
Total Non-operating Revenue	1,764,625	386,909	1,080,409	1,037,558	852,036
Total Investment Income	314,607	165,273	935,201	888,584	309,546
Interest and Dividends	288,900	165,273	201,363	888,584	309,546
Realized Gains/Losses on Sales of Securities	25,707	†	733,838	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	1,450,018	221,636	145,208	148,974	542,490
Excess of Revenue over Expenses	(473,614)	7,388	10,960	315,846	(2,075,688)
Extraordinary Gains/Losses	†	†	†	(47,375)	†
Total Surplus/Deficit	(473,614)	7,388	10,960	268,471	(2,075,688)
Total Change in Unrestricted Net Assets	1,175,755	591,300	1,579,106	830,446	(2,206,716)
Net Assets Released for Restrictions - Capital	1,946,974	1,467,340	756,199	186,620	549,962
Unrealized Gains/Losses on Investments	(297,605)	(883,428)	811,947	375,355	(680,990)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mount Desert Island Hospital -- Mount Desert Island, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.139	1.247	1.260	1.154	.934
Current Ratio without Board Designated and Undesignated Investments	.634	.758	.675	.604	.574
Days in Accounts Receivable	31.339	39.741	36.622	38.491	38.669
Acid Test	.280	.143	.091	.038	.033
Days Cash on Hand, Current	30.380	13.645	9.416	4.405	4.306
Days Cash on Hand, Incl Board Designated & Undesignated Investments	85.131	60.503	70.000	67.611	51.397
Average Payment Period, Accounts Payable and Accrued Expenses	49.084	47.111	51.122	66.500	73.088
Average Payment Period, Current Liabilities	108.499	95.720	103.556	114.894	131.057
Capital Structure					
Equity Financing Ratio	.415	.442	.447	.345	.300
Fixed Asset Financing	.561	.466	.423	.576	.528
Cash Flow Divided by Total Debt	.053	.091	.085	.078	.003
Cash Flow Divided by Total Debt with Operating Income Only	(.033)	.071	.033	.043	(.024)
Debt Service Coverage Total	1.819	1.780	1.723	2.402	.351
Debt Service Coverage Total with Operating Income Only	(.272)	1.483	.866	1.516	.020
Profitability					
Total Margin	(.013)	.000	.000	.006	(.042)
Operating Margin	(.062)	(.009)	(.024)	(.015)	(.060)
Non Operating Revenue Margin	(3.726)	52.370	98.577	3.285	(.410)
Return On Assets	(.013)	.000	.000	.007	(.046)
Return On Equity	(.032)	.000	.001	.020	(.152)
Markup	1.242	1.335	1.384	1.424	1.375
Deductible	.214	.215	.244	.254	.264
Markup Adjustment for Deductible	.980	1.050	1.051	1.068	1.019
Reported Income Index	(.403)	.012	.007	(.306)	.941
Asset Efficiency					
Total Asset Turnover	1.065	1.189	1.206	1.061	1.091
Fixed Asset Turnover	2.308	2.414	2.619	1.977	2.087
Average Age Plant Depreciation Only	11.646	11.312	11.704	9.582	9.882
Other Financial Ratios					
Total Operating Expense Growth	.080	.077	.107	.063	.068
Total Operating Revenue Growth	.013	.134	.091	.072	.023
Realized Gains Divided by Non-Operating Revenue	.015	†	.679	†	†
Realized Gains Divided by Net Income	(.054)	†	66.956	†	†
Long Term Debt to Equity	.594	.514	.425	.876	.904

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

New England Rehabilitation Hospital -- Portland, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	10,624,486	8,464,710	8,815,895	10,296,958	12,101,164
Cash and Investment	6,164,955	5,464,573	4,870,968	4,733,535	6,745,689
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	3,621,324	2,554,862	3,593,001	3,819,125	5,057,930
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	693,794	267,807	175,059	1,548,993	†
Other Accounts Receivable	†	†	†	111	†
Inventory	93,049	90,912	82,715	91,992	95,138
Other Current Assets	51,364	86,556	94,152	103,202	202,407
Total Non-Current Assets	11,396,176	10,983,506	11,173,412	10,228,175	9,358,160
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	†	†	†	†	†
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	†	†	†	†	†
Gross Property, Plant and Equipment (PP&E)	16,008,580	16,473,639	17,595,481	17,599,291	17,611,033
Accumulated Depreciation	4,612,404	5,490,133	6,422,069	7,371,116	8,252,873
Net Property, Plant and Equipment (PP&E)	11,396,176	10,983,506	11,173,412	10,228,175	9,358,160
Total Unrestricted Assets	22,020,662	19,448,216	19,989,307	20,525,133	21,459,324
Total Current Liabilities	3,179,575	4,685,903	3,689,985	3,978,365	5,710,128
Current Long Term Debt (LTD)	437,785	472,241	816,340	880,589	808,783
Accounts Payable and Accrued Expenses	1,722,697	1,275,411	1,341,907	1,382,980	1,122,755
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	133,661	116,951	110,323	1,908,562
Other Current Liabilities	1,019,093	2,804,590	1,414,787	1,604,473	1,870,028
Total Non-current Liabilities	12,195,530	10,857,550	10,900,844	10,085,456	9,205,894
Long Term Debt	11,329,791	10,857,550	10,900,844	10,085,456	9,205,894
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	865,739	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	6,645,557	3,904,763	5,398,478	6,461,312	6,543,302
Total Liabilities & Equity	22,020,662	19,448,216	19,989,307	20,525,133	21,459,324
Total Restricted Assets	†	†	†	†	†
Cash and Investments	†	†	†	†	†
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	†	†	†	†	†
Total Restricted Fund Balance	†	†	†	†	†
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	†	†	†	†	†
Permanently Restricted Net Assets	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

New England Rehabilitation Hospital -- Portland, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	41,455,939	42,950,963	44,354,920	47,063,036	47,832,890
Gross Inpatient Service Revenue	39,393,779	40,718,970	42,116,130	44,639,869	45,537,559
Gross Outpatient Service Revenue	2,062,160	2,231,993	2,238,790	2,423,167	2,295,331
Free Care (Charity Care)	285,670	211,046	262,865	138,213	†
Bad Debt (Provision for Bad Debt)	146,029	445,057	16,488	180,022	362,623
Contractuals	11,327,470	14,759,613	13,140,827	14,765,396	13,519,661
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	29,696,770	27,535,247	30,934,740	31,979,405	33,950,606
Other Operating Revenue	86,609	426,085	389,468	301,608	421,840
Total Operating Revenue	29,783,379	27,961,332	31,324,208	32,281,013	34,372,446
Total Operating Expenses	24,511,797	24,713,480	24,936,026	24,920,911	25,393,938
Depreciation and Amortization	884,314	899,359	997,091	1,022,858	994,456
Interest	935,256	907,557	987,063	864,779	760,452
Advertising Expenses	*	*	49,957	70,597	†
Allowed Advertising Expenses	*	*	49,957	70,597	†
Non-Allowed Advertising Expenses	*	*	†	†	†
Salaries and Benefits	*	*	14,956,638	14,960,640	15,684,962
Other Operating Expenses	22,692,227	22,906,564	7,945,277	8,002,037	7,954,068
Net Operating Income	5,271,582	3,247,852	6,388,182	7,360,102	8,978,508
Total Non-operating Revenue	156,582	11,379	5,534	2,732	3,482
Total Investment Income	156,582	11,379	5,534	2,732	3,482
Interest and Dividends	156,582	11,379	5,534	2,732	3,482
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
Excess of Revenue over Expenses	5,428,164	3,259,231	6,393,716	7,362,834	8,981,990
Extraordinary Gains/Losses	(2,186)	(26)	†	†	†
Total Surplus/Deficit	5,425,978	3,259,205	6,393,716	7,362,834	8,981,990
Total Change in Unrestricted Net Assets	5,425,978	3,259,205	6,393,716	7,362,834	8,981,990
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

New England Rehabilitation Hospital -- Portland, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	3.341	1.806	2.389	2.588	2.119
Current Ratio without Board Designated and Undesignated Investments	3.341	1.806	2.389	2.588	2.119
Days in Accounts Receivable	44.509	33.867	42.394	43.590	54.377
Acid Test	1.939	1.166	1.320	1.190	1.181
Days Cash on Hand, Current	95.237	83.756	74.268	72.296	100.911
Days Cash on Hand, Incl Board Designated & Undesignated Investments	95.237	83.756	74.268	72.296	100.911
Average Payment Period, Accounts Payable and Accrued Expenses	26.612	19.548	20.460	21.123	16.796
Average Payment Period, Current Liabilities	49.118	71.821	56.262	60.762	85.420
Capital Structure					
Equity Financing Ratio	.302	.201	.270	.315	.305
Fixed Asset Financing	.994	.989	.976	.986	.984
Cash Flow Divided by Total Debt	.411	.268	.507	.596	.669
Cash Flow Divided by Total Debt with Operating Income Only	.400	.267	.506	.596	.669
Debt Service Coverage Total	5.404	3.766	5.741	5.503	6.543
Debt Service Coverage Total with Operating Income Only	5.288	3.757	5.737	5.501	6.541
Profitability					
Total Margin	.181	.117	.204	.228	.261
Operating Margin	.177	.116	.204	.228	.261
Non Operating Revenue Margin	.029	.003	.001	.000	.000
Return On Assets	.247	.168	.320	.359	.419
Return On Equity	.817	.835	1.184	1.140	1.373
Markup	1.695	1.755	1.794	1.901	1.900
Deductible	.273	.344	.296	.314	.283
Markup Adjustment for Deductible	1.233	1.158	1.267	1.308	1.368
Reported Income Index	(1.519)	(1.189)	4.280	6.928	109.550
Asset Efficiency					
Total Asset Turnover	1.360	1.438	1.567	1.573	1.602
Fixed Asset Turnover	2.613	2.546	2.803	3.156	3.673
Average Age Plant Depreciation Only	5.216	6.104	6.441	7.206	8.299
Other Financial Ratios					
Total Operating Expense Growth	.024	.008	.009	(.001)	.019
Total Operating Revenue Growth	.030	(.061)	.120	.031	.065
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	1.705	2.781	2.019	1.561	1.407

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Northern Maine Medical Center -- Fort Kent, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	9,646,369	9,919,166	9,025,994	10,442,503	19,198,110
Cash and Investment	4,530,516	3,839,780	2,603,737	2,176,157	5,218,569
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	3,723,139	3,999,675	5,067,316	5,574,399	5,928,098
Due from Affiliates	†	†	†	†	15,967
Third Party Settlements Receivable	†	826,101	43,844	†	5,796,337
Other Accounts Receivable	50,247	73,846	29,548	1,506,543	1,160,430
Inventory	950,006	922,999	725,624	701,365	785,292
Other Current Assets	392,461	256,765	555,925	484,039	293,417
Total Non-Current Assets	22,837,884	22,236,026	19,973,635	18,344,400	21,920,264
Trustee Held Investments	215,105	255,105	257,512	316,665	336,917
Board Designated and Undesignated Investments	†	537,389	564,631	653,850	680,256
Due From Affiliates	†	†	†	25,291	51,618
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	5,339,482	3,123,683	1,596,686	1,618,767	4,169,691
Gross Property, Plant and Equipment (PP&E)	34,871,266	37,257,591	36,901,127	37,289,946	40,392,863
Accumulated Depreciation	17,587,969	18,937,742	19,346,321	21,560,119	23,711,081
Net Property, Plant and Equipment (PP&E)	17,283,297	18,319,849	17,554,806	15,729,827	16,681,782
Total Unrestricted Assets	32,484,253	32,155,192	28,999,629	28,786,903	41,118,374
Total Current Liabilities	6,596,635	6,020,276	11,158,294	6,948,705	9,534,083
Current Long Term Debt (LTD)	565,414	1,012,970	5,945,055	1,108,598	689,827
Accounts Payable and Accrued Expenses	5,283,578	4,686,476	5,213,239	4,402,224	5,326,368
Estimated Third Party Settlements	500,000	†	†	1,437,883	2,873,702
Due to Affiliates	†	†	†	†	644,186
Other Current Liabilities	247,643	320,830	†	†	†
Total Non-current Liabilities	7,868,020	8,693,920	3,334,896	7,267,384	8,453,287
Long Term Debt	7,868,020	8,693,920	2,889,288	6,783,901	7,835,454
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	483,483	617,833
Other Non-Current Liabilities	†	†	445,608	†	†
Fund Balance Unrestricted	18,019,598	17,440,996	14,506,439	14,570,814	23,131,004
Total Liabilities & Equity	32,484,253	32,155,192	28,999,629	28,786,903	41,118,374
Total Restricted Assets	719,671	402,401	392,196	384,377	388,007
Cash and Investments	719,671	402,401	392,196	384,377	388,007
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	719,671	402,401	392,196	384,377	388,007
Total Restricted Fund Balance	719,671	402,401	392,196	384,377	388,007
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	719,671	402,401	392,196	384,377	388,007
Permanently Restricted Net Assets	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Northern Maine Medical Center -- Fort Kent, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	67,957,750	65,551,359	68,683,450	71,336,437	72,463,495
Gross Inpatient Service Revenue	26,784,638	26,118,880	26,283,672	26,585,680	23,128,708
Gross Outpatient Service Revenue	41,173,112	39,432,479	42,399,778	44,750,757	49,334,787
Free Care (Charity Care)	636,686	567,327	507,845	638,349	738,697
Bad Debt (Provision for Bad Debt)	951,596	920,522	1,327,567	1,254,803	1,068,745
Contractuals	23,370,586	22,476,280	23,868,964	26,962,890	26,402,735
Changes in Prior Year Estimated/Final Settlements	(1,700,000)	†	1,000,000	†	(5,000,000)
Net Patient Service Revenue	44,698,882	41,587,230	41,979,074	42,480,395	49,253,318
Other Operating Revenue	957,921	805,680	826,682	2,269,368	2,201,640
Total Operating Revenue	45,656,803	42,392,910	42,805,756	44,749,763	51,454,958
Total Operating Expenses	46,057,385	44,022,837	45,493,676	44,913,621	36,219,479
Depreciation and Amortization	1,709,140	1,915,034	2,316,549	2,246,096	2,181,452
Interest	437,993	537,308	528,430	480,592	424,862
Advertising Expenses	*	*	†	†	†
Allowed Advertising Expenses	*	*	†	†	†
Non-Allowed Advertising Expenses	*	*	†	†	†
Salaries and Benefits	*	*	29,263,009	28,189,969	20,657,130
Other Operating Expenses	43,910,252	41,570,495	13,385,688	13,996,964	12,956,035
Net Operating Income	(400,582)	(1,629,927)	(2,687,920)	(163,858)	15,235,479
Total Non-operating Revenue	210,702	759,693	(50,459)	230,232	899,839
Total Investment Income	†	†	†	7,452	13,679
Interest and Dividends	†	†	†	7,452	13,679
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	(164,690)	65,719	536,501
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	210,702	759,693	114,231	157,061	349,659
Excess of Revenue over Expenses	(189,880)	(870,234)	(2,738,379)	66,374	16,135,318
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	(189,880)	(870,234)	(2,738,379)	66,374	16,135,318
Total Change in Unrestricted Net Assets	(189,880)	(578,602)	(2,934,557)	64,375	8,560,190
Net Assets Released for Restrictions - Capital	†	291,632	†	†	†
Unrealized Gains/Losses on Investments	†	†	†	(1,999)	34,052
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	(7,609,180)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	(196,178)	†	†

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Northern Maine Medical Center -- Fort Kent, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.462	1.737	.860	1.597	2.085
Current Ratio without Board Designated and Undesignated Investments	1.462	1.648	.809	1.503	2.014
Days in Accounts Receivable	30.402	35.104	44.059	47.896	43.931
Acid Test	.687	.638	.233	.313	.547
Days Cash on Hand, Current	37.288	33.284	22.011	18.616	55.960
Days Cash on Hand, Incl Board Designated & Undesignated Investments	37.288	37.942	26.784	24.209	63.255
Average Payment Period, Accounts Payable and Accrued Expenses	43.486	40.623	44.070	37.659	57.116
Average Payment Period, Current Liabilities	54.292	52.185	94.327	59.443	102.237
Capital Structure					
Equity Financing Ratio	.555	.542	.500	.506	.563
Fixed Asset Financing	.455	.475	.165	.431	.470
Cash Flow Divided by Total Debt	.105	.071	(.029)	.163	1.018
Cash Flow Divided by Total Debt with Operating Income Only	.090	.019	(.026)	.146	.968
Debt Service Coverage Total	1.203	1.435	.069	.435	12.222
Debt Service Coverage Total with Operating Income Only	1.074	.746	.102	.399	11.635
Profitability					
Total Margin	(.004)	(.020)	(.064)	.001	.308
Operating Margin	(.009)	(.038)	(.063)	(.004)	.296
Non Operating Revenue Margin	(1.110)	(.873)	.018	3.469	.056
Return On Assets	(.006)	(.027)	(.094)	.002	.392
Return On Equity	(.011)	(.050)	(.189)	.005	.698
Markup	1.496	1.507	1.528	1.639	2.061
Deductible	.344	.343	.348	.378	.364
Markup Adjustment for Deductible	.989	.997	1.003	1.039	1.332
Reported Income Index	1.000	1.504	.933	1.031	1.885
Asset Efficiency					
Total Asset Turnover	1.412	1.342	1.474	1.563	1.273
Fixed Asset Turnover	2.642	2.314	2.438	2.845	3.085
Average Age Plant Depreciation Only	10.291	9.889	8.351	9.599	10.869
Other Financial Ratios					
Total Operating Expense Growth	.009	(.044)	.033	(.013)	(.194)
Total Operating Revenue Growth	(.035)	(.071)	.010	.045	.150
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.437	.498	.199	.466	.339

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Parkview Adventist Medical Center -- Brunswick, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	4,946,664	6,706,401	9,126,536	8,871,947	9,936,477
Cash and Investment	77,363	1,438,500	432,052	973,227	741,937
Current Assets Whose Use is Limited	39,602	128,269	122,880	121,962	121,534
Net Patient Accounts Receivable	3,323,525	3,568,187	3,971,077	3,093,662	3,071,647
Due from Affiliates	170,255	499,279	531,730	697,088	731,823
Third Party Settlements Receivable	570,000	170,000	3,104,688	1,658,378	3,814,684
Other Accounts Receivable	†	†	†	†	†
Inventory	690,211	863,585	815,069	862,243	957,622
Other Current Assets	75,708	38,581	149,040	1,465,387	497,230
Total Non-Current Assets	7,503,009	7,523,673	9,081,728	10,872,390	11,348,572
Trustee Held Investments	†	†	253,505	253,505	253,505
Board Designated and Undesignated Investments	†	†	248,437	250,726	252,082
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	100,821	553,127	1,317,324	1,792,750	1,299,183
Gross Property, Plant and Equipment (PP&E)	22,870,755	24,113,114	25,669,895	28,526,491	30,505,597
Accumulated Depreciation	15,468,567	17,142,568	18,407,433	19,951,082	20,961,795
Net Property, Plant and Equipment (PP&E)	7,402,188	6,970,546	7,262,462	8,575,409	9,543,802
Total Unrestricted Assets	12,449,673	14,230,074	18,208,264	19,744,337	21,285,049
Total Current Liabilities	12,438,387	16,814,675	16,729,072	17,710,503	20,237,847
Current Long Term Debt (LTD)	5,800,031	6,251,158	6,943,922	5,663,678	5,398,467
Accounts Payable and Accrued Expenses	4,852,065	7,253,428	9,167,336	5,922,265	8,365,629
Estimated Third Party Settlements	1,111,200	2,564,669	†	5,331,454	5,910,091
Due to Affiliates	98,154	358,474	396,066	517,688	563,660
Other Current Liabilities	576,937	386,946	221,748	275,418	†
Total Non-current Liabilities	2,827,300	2,177,640	2,277,748	2,032,916	2,545,684
Long Term Debt	2,827,300	2,177,640	2,277,748	2,032,916	1,952,684
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	593,000
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	(2,816,014)	(4,762,243)	(798,556)	918	(1,498,482)
Total Liabilities & Equity	12,449,673	14,230,072	18,208,264	19,744,337	21,285,049
Total Restricted Assets	90,469	45,430	47,946	69,845	64,900
Cash and Investments	†	†	†	†	†
Receivables	†	†	†	†	†
Other Assets	90,469	45,430	47,946	69,845	64,900
Total Restricted Liabilities and Equity	90,469	45,430	47,946	69,485	64,900
Total Restricted Fund Balance	90,469	45,430	47,946	69,485	64,900
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	90,469	45,430	47,946	69,485	64,900
Permanently Restricted Net Assets	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Parkview Adventist Medical Center -- Brunswick, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	76,824,965	82,144,443	75,533,406	72,655,077	74,545,964
Gross Inpatient Service Revenue	24,924,392	26,227,833	21,619,113	21,079,922	21,082,274
Gross Outpatient Service Revenue	51,900,573	55,916,610	53,914,293	51,575,155	53,463,690
Free Care (Charity Care)	737,448	593,913	1,113,910	1,073,400	1,006,901
Bad Debt (Provision for Bad Debt)	3,319,849	3,181,042	3,440,108	3,574,941	3,071,285
Contractuals	42,058,742	46,414,517	38,198,143	37,197,778	40,688,149
Changes in Prior Year Estimated/Final Settlements	(1,107,000)	(3,272,000)	(300,000)	+	+
Net Patient Service Revenue	31,815,926	35,226,971	33,081,245	30,808,958	29,779,629
Other Operating Revenue	301,815	372,818	773,372	2,575,911	1,648,590
Total Operating Revenue	32,117,741	35,599,789	33,854,617	33,384,869	31,428,219
Total Operating Expenses	36,475,338	37,952,299	34,765,434	32,604,308	32,942,846
Depreciation and Amortization	1,785,859	1,676,774	1,812,338	1,536,774	1,459,924
Interest	435,659	340,283	362,497	282,439	268,036
Advertising Expenses	*	*	272,402	275,698	303,338
Allowed Advertising Expenses	*	*	272,402	275,698	303,338
Non-Allowed Advertising Expenses	*	*	†	†	†
Salaries and Benefits	*	*	15,846,583	14,094,886	13,667,744
Other Operating Expenses	34,253,820	35,935,242	16,471,614	16,414,511	17,243,804
Net Operating Income	(4,357,597)	(2,352,510)	(910,817)	780,561	(1,514,627)
Total Non-operating Revenue	658,206	406,280	62,516	768,412	11,151
Total Investment Income	†	†	†	†	†
Interest and Dividends	†	†	†	†	†
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	658,206	406,280	62,516	768,412	11,151
Excess of Revenue over Expenses	(3,699,391)	(1,946,230)	(848,301)	1,548,973	(1,503,476)
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	(3,699,391)	(1,946,230)	(848,301)	1,548,973	(1,503,476)
Total Change in Unrestricted Net Assets	(3,699,391)	(1,991,268)	(845,301)	1,570,872	(1,499,400)
Net Assets Released for Restrictions - Capital	†	(105,518)	3,000	(1,484)	4,076
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	60,480	†	23,383	†

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Parkview Adventist Medical Center -- Brunswick, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	.398	.399	.560	.515	.503
Current Ratio without Board Designated and Undesignated Investments	.398	.399	.546	.501	.491
Days in Accounts Receivable	38.128	36.971	43.815	36.651	37.648
Acid Test	.009	.093	.033	.062	.043
Days Cash on Hand, Current	1.231	15.765	6.147	12.867	10.011
Days Cash on Hand, Incl Board Designated & Undesignated Investments	1.231	15.765	8.898	15.813	12.933
Average Payment Period, Accounts Payable and Accrued Expenses	51.053	72.983	101.541	69.578	96.988
Average Payment Period, Current Liabilities	130.876	169.187	185.297	208.074	234.629
Capital Structure					
Equity Financing Ratio	(.226)	(.335)	(.044)	.000	(.070)
Fixed Asset Financing	.382	.312	.314	.237	.205
Cash Flow Divided by Total Debt	(.125)	(.014)	.051	.156	(.002)
Cash Flow Divided by Total Debt with Operating Income Only	(.168)	(.036)	.047	.117	(.002)
Debt Service Coverage Total	(.951)	.012	.201	.466	.038
Debt Service Coverage Total with Operating Income Only	(1.375)	(.055)	.191	.360	.036
Profitability					
Total Margin	(.113)	(.054)	(.025)	.045	(.048)
Operating Margin	(.136)	(.066)	(.027)	.023	(.048)
Non Operating Revenue Margin	(.178)	(.209)	(.074)	.496	(.007)
Return On Assets	(.297)	(.137)	(.047)	.078	(.071)
Return On Equity	1.314	.409	1.062	1687.334	1.003
Markup	2.114	2.174	2.195	2.307	2.313
Deductible	.547	.565	.506	.512	.546
Markup Adjustment for Deductible	.961	.951	1.096	1.167	1.078
Reported Income Index	1.000	1.000	(.214)	1.937	1.003
Asset Efficiency					
Total Asset Turnover	2.633	2.530	1.863	1.730	1.477
Fixed Asset Turnover	4.339	5.107	4.662	3.893	3.293
Average Age Plant Depreciation Only	8.662	10.224	10.157	12.982	14.358
Other Financial Ratios					
Total Operating Expense Growth	(.118)	.040	(.084)	(.062)	.010
Total Operating Revenue Growth	(.047)	.108	(.049)	(.014)	(.059)
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	(1.004)	(.457)	(2.852)	2214.505	(1.303)

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Penobscot Bay Medical Center -- Rockland, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	36,514,144	34,622,174	31,588,895	38,817,620	37,340,137
Cash and Investment	14,125,768	9,644,949	16,525,933	19,796,172	15,740,064
Current Assets Whose Use is Limited	1,346,089	1,458,469	1,526,576	1,431,806	809,059
Net Patient Accounts Receivable	13,230,053	13,871,645	11,213,846	13,397,738	15,590,086
Due from Affiliates	228,925	106,696	(163,190)	1,149,385	541,077
Third Party Settlements Receivable	4,062,328	7,112,981	†	†	1,389,049
Other Accounts Receivable	†	†	†	†	†
Inventory	1,406,195	1,429,575	1,411,923	1,606,055	1,722,468
Other Current Assets	2,114,786	997,859	1,073,807	1,436,464	1,548,334
Total Non-Current Assets	46,003,426	54,334,959	56,071,413	52,763,599	63,759,992
Trustee Held Investments	610,782	951,233	244,915	244,917	†
Board Designated and Undesignated Investments	†	†	†	†	†
Due From Affiliates	1,293,673	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	4,540,453	9,777,427	12,807,228	11,475,299	22,856,171
Gross Property, Plant and Equipment (PP&E)	100,002,231	108,211,190	112,954,213	116,266,055	119,947,825
Accumulated Depreciation	60,443,713	64,604,891	69,934,943	75,222,672	79,044,004
Net Property, Plant and Equipment (PP&E)	39,558,518	43,606,299	43,019,270	41,043,383	40,903,821
Total Unrestricted Assets	82,517,570	88,957,133	87,660,308	91,581,219	101,100,129
Total Current Liabilities	11,763,166	12,997,132	15,893,969	18,907,328	26,951,468
Current Long Term Debt (LTD)	1,340,000	1,409,137	1,492,391	1,855,000	2,568,362
Accounts Payable and Accrued Expenses	10,423,166	11,587,995	13,758,080	12,978,814	11,454,431
Estimated Third Party Settlements	†	†	643,498	567,434	1,299,656
Due to Affiliates	†	†	†	3,506,080	11,629,019
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	23,190,205	27,886,752	26,417,832	25,090,612	28,618,760
Long Term Debt	23,190,205	27,886,752	26,417,832	25,090,612	22,452,856
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	6,165,904
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	47,564,199	48,073,249	45,348,507	47,583,279	45,529,901
Total Liabilities & Equity	82,517,570	88,957,133	87,660,308	91,581,219	101,100,129
Total Restricted Assets	7,950,590	5,269,113	7,499,704	7,984,706	8,417,223
Cash and Investments	7,950,590	5,269,113	7,332,104	7,817,106	8,249,623
Receivables	†	†	†	†	†
Other Assets	†	†	167,600	167,600	167,600
Total Restricted Liabilities and Equity	7,950,590	5,269,113	7,499,704	7,984,706	8,417,223
Total Restricted Fund Balance	7,950,590	5,269,113	7,499,704	7,974,849	8,400,499
Total Liabilities	†	†	†	9,857	16,724
Temporarily Restricted Net Assets	2,312,832	793,258	2,379,339	2,654,704	3,182,704
Permanently Restricted Net Assets	5,637,758	4,475,855	5,120,365	5,320,145	5,217,795

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Penobscot Bay Medical Center -- Rockland, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	190,581,047	206,326,092	199,128,412	199,310,572	199,709,632
Gross Inpatient Service Revenue	83,641,697	86,195,434	77,084,967	76,959,721	73,012,000
Gross Outpatient Service Revenue	106,939,350	120,130,658	122,043,445	122,350,851	126,697,632
Free Care (Charity Care)	1,618,905	2,168,624	2,577,271	3,191,732	4,312,958
Bad Debt (Provision for Bad Debt)	6,316,091	2,727,002	4,635,412	5,046,521	4,344,969
Contractuals	86,256,682	94,463,302	87,392,160	82,577,382	86,625,392
Changes in Prior Year Estimated/Final Settlements	†	(2,200,000)	(2,000,000)	†	(663,000)
Net Patient Service Revenue	96,389,369	109,167,164	106,523,569	108,494,937	105,089,313
Other Operating Revenue	6,144,847	5,415,950	6,663,150	6,522,638	9,565,882
Total Operating Revenue	102,534,216	114,583,114	113,186,719	115,017,575	114,655,195
Total Operating Expenses	102,186,122	114,643,598	116,912,427	114,634,982	120,163,557
Depreciation and Amortization	4,933,650	5,062,442	5,420,718	5,740,151	5,637,443
Interest	997,882	1,173,226	1,437,377	1,462,681	1,402,684
Advertising Expenses	*	*	†	2,960	199
Allowed Advertising Expenses	*	*	†	†	†
Non-Allowed Advertising Expenses	*	*	†	2,960	199
Salaries and Benefits	*	*	67,828,306	67,860,837	70,370,066
Other Operating Expenses	96,254,590	108,407,930	42,226,026	39,568,353	42,753,165
Net Operating Income	348,094	(60,484)	(3,725,708)	382,593	(5,508,362)
Total Non-operating Revenue	1,762,713	1,130,122	1,177,607	1,589,042	2,466,723
Total Investment Income	845,270	(243,100)	711,673	832,380	855,256
Interest and Dividends	598,742	794,039	379,816	363,024	421,894
Realized Gains/Losses on Sales of Securities	246,528	(54,430)	794	15,985	†
Permanently Impaired Security Writedowns	†	(982,709)	331,063	453,371	433,362
Gains/Losses on Joint Ventures/Equity Investments	(6,790)	1,713	146	(8,336)	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	924,233	1,371,509	465,788	764,998	1,611,467
Excess of Revenue over Expenses	2,110,807	1,069,638	(2,548,101)	1,971,635	(3,041,639)
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	2,110,807	1,069,638	(2,548,101)	1,971,635	(3,041,639)
Total Change in Unrestricted Net Assets	2,207,701	509,050	(2,724,742)	2,234,772	(2,888,048)
Net Assets Released for Restrictions - Capital	220,652	123,796	61,844	263,137	155,291
Unrealized Gains/Losses on Investments	(123,758)	(283,993)	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	(684,384)	(238,485)	†	(1,700)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	283,993	†	†	†

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Penobscot Bay Medical Center -- Rockland, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	3.104	2.664	1.987	2.053	1.385
Current Ratio without Board Designated and Undesignated Investments	3.104	2.664	1.987	2.053	1.385
Days in Accounts Receivable	50.099	46.380	38.424	45.073	54.148
Acid Test	1.315	.854	1.136	1.123	.614
Days Cash on Hand, Current	58.068	36.984	59.100	71.153	52.743
Days Cash on Hand, Incl Board Designated & Undesignated Investments	58.068	36.984	59.100	71.153	52.743
Average Payment Period, Accounts Payable and Accrued Expenses	39.119	38.598	45.041	43.503	36.506
Average Payment Period, Current Liabilities	44.149	43.292	52.033	63.375	85.896
Capital Structure					
Equity Financing Ratio	.576	.540	.517	.520	.450
Fixed Asset Financing	.586	.640	.614	.611	.549
Cash Flow Divided by Total Debt	.202	.150	.068	.175	.047
Cash Flow Divided by Total Debt with Operating Income Only	.151	.122	.040	.139	.002
Debt Service Coverage Total	3.718	2.907	1.514	3.105	1.227
Debt Service Coverage Total with Operating Income Only	2.903	2.457	1.100	2.567	.470
Profitability					
Total Margin	.020	.009	(.022)	.017	(.026)
Operating Margin	.003	(.001)	(.033)	.003	(.048)
Non Operating Revenue Margin	.835	1.057	(.462)	.806	(.811)
Return On Assets	.026	.012	(.029)	.022	(.030)
Return On Equity	.044	.022	(.056)	.041	(.067)
Markup	1.925	1.847	1.760	1.796	1.742
Deductible	.453	.458	.439	.414	.434
Markup Adjustment for Deductible	1.081	1.023	1.013	1.075	1.021
Reported Income Index	.956	2.101	.935	.882	1.481
Asset Efficiency					
Total Asset Turnover	1.264	1.301	1.305	1.273	1.158
Fixed Asset Turnover	2.592	2.628	2.631	2.802	2.803
Average Age Plant Depreciation Only	12.251	12.762	12.901	13.105	14.021
Other Financial Ratios					
Total Operating Expense Growth	.074	.122	.020	(.019)	.048
Total Operating Revenue Growth	.080	.118	(.012)	.016	(.003)
Realized Gains Divided by Non-Operating Revenue	.140	(.048)	.001	.010 †	
Realized Gains Divided by Net Income	.117	(.051)	(.000)	.008 †	
Long Term Debt to Equity	.488	.580	.583	.527	.493

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Penobscot Valley Hospital -- Lincoln, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	6,922,840	5,435,014	7,513,442	7,242,735	7,005,890
Cash and Investment	79,872	1,825,926	2,103,482	3,237,895	1,490,705
Current Assets Whose Use is Limited	67,712	68,186	66,586	67,486	64,028
Net Patient Accounts Receivable	2,059,659	2,149,409	2,515,656	2,683,062	3,240,899
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	4,083,663	647,946	2,128,130	422,971	1,181,971
Other Accounts Receivable	†	†	†	†	†
Inventory	393,715	407,602	452,740	479,893	607,544
Other Current Assets	238,219	335,945	246,848	351,428	420,743
Total Non-Current Assets	8,104,487	9,445,053	8,540,339	9,251,743	8,752,506
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	1,180,938	921,966	920,100	948,230	949,750
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	(13,558)	(25,786)	(11,824)	6,588	23,579
Other Non-current Assets	277,144	813,604	441,605	1,478,766	1,054,740
Gross Property, Plant and Equipment (PP&E)	15,635,122	16,742,906	16,435,868	16,828,153	17,661,042
Accumulated Depreciation	8,975,159	9,007,637	9,245,410	10,009,994	10,936,605
Net Property, Plant and Equipment (PP&E)	6,659,963	7,735,269	7,190,458	6,818,159	6,724,437
Total Unrestricted Assets	15,027,327	14,880,067	16,053,781	16,494,478	15,758,396
Total Current Liabilities	5,760,547	4,706,850	6,083,669	6,319,289	5,586,680
Current Long Term Debt (LTD)	258,566	308,237	272,341	287,899	383,027
Accounts Payable and Accrued Expenses	2,809,381	2,760,979	2,701,779	2,838,986	2,821,343
Estimated Third Party Settlements	2,454,012	1,637,634	3,109,549	3,192,404	2,382,310
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	238,588	†	†	†	†
Total Non-current Liabilities	5,596,999	6,356,399	6,077,180	5,813,584	5,819,414
Long Term Debt	5,596,999	6,356,399	6,077,180	5,797,084	5,781,843
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	16,500	37,571
Fund Balance Unrestricted	3,669,781	3,816,818	3,892,932	4,361,605	4,352,302
Total Liabilities & Equity	15,027,327	14,880,067	16,053,781	16,494,478	15,758,396
Total Restricted Assets	161,578	178,466	198,954	229,490	212,211
Cash and Investments	161,578	178,466	198,954	229,490	212,211
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	161,578	178,466	198,954	229,490	212,211
Total Restricted Fund Balance	161,578	178,466	198,954	229,490	212,211
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	85,029	101,917	122,405	152,941	135,662
Permanently Restricted Net Assets	76,549	76,549	76,549	76,549	76,549

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Penobscot Valley Hospital -- Lincoln, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	28,455,630	32,688,681	33,096,214	35,479,280	37,597,006
Gross Inpatient Service Revenue	8,005,053	8,973,769	9,297,658	10,712,863	10,176,260
Gross Outpatient Service Revenue	20,450,577	23,714,912	23,798,556	24,766,417	27,420,746
Free Care (Charity Care)	963,271	1,089,569	1,028,591	1,360,647	1,527,029
Bad Debt (Provision for Bad Debt)	810,014	1,218,671	846,680	1,166,803	1,641,335
Contractuals	5,153,849	8,381,227	7,204,570	8,800,483	8,134,234
Changes in Prior Year Estimated/Final Settlements	292,000	(141,000)	849,000	(267,000)	481,000
Net Patient Service Revenue	21,236,496	22,140,214	23,167,373	24,418,347	25,813,408
Other Operating Revenue	337,431	298,795	238,399	652,730	646,865
Total Operating Revenue	21,573,927	22,439,009	23,405,772	25,071,077	26,460,273
Total Operating Expenses	21,758,238	22,380,773	23,384,614	24,673,225	26,569,269
Depreciation and Amortization	767,089	803,342	1,008,864	995,155	1,061,163
Interest	303,157	286,008	331,290	322,711	302,029
Advertising Expenses	*	*	33,869	26,475	23,720
Allowed Advertising Expenses	*	*	3,088	†	2,472
Non-Allowed Advertising Expenses	*	*	30,781	26,475	21,248
Salaries and Benefits	*	*	12,503,750	12,423,998	13,560,402
Other Operating Expenses	20,687,992	21,291,423	9,506,841	10,904,886	11,621,955
Net Operating Income	(184,311)	58,236	21,158	397,852	(108,996)
Total Non-operating Revenue	(26,794)	(26,460)	18,439	75,986	50,720
Total Investment Income	(9,145)	(10,949)	14,920	70,180	55,252
Interest and Dividends	9,691	15,160	15,359	17,695	18,103
Realized Gains/Losses on Sales of Securities	(18,836)	(26,109)	(439)	52,485	37,149
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(17,649)	(16,511)	3,214	5,731	(4,532)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	1,000	305	75	†
Excess of Revenue over Expenses	(211,105)	31,776	39,597	473,838	(58,276)
Extraordinary Gains/Losses	†	†	†	†	(26,546)
Total Surplus/Deficit	(211,105)	31,776	39,597	473,838	(84,822)
Total Change in Unrestricted Net Assets	(340,429)	147,037	76,114	468,673	(9,303)
Net Assets Released for Restrictions - Capital	34,628	19,890	8,495	45,584	55,340
Unrealized Gains/Losses on Investments	(164,939)	90,600	30,111	(49,226)	8,591
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	987	4,771	(2,089)	(1,523)	11,588
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Penobscot Valley Hospital -- Lincoln, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.407	1.351	1.386	1.296	1.424
Current Ratio without Board Designated and Undesignated Investments	1.202	1.155	1.235	1.146	1.254
Days in Accounts Receivable	35.400	35.435	39.634	40.106	45.826
Acid Test	.026	.402	.357	.523	.278
Days Cash on Hand, Current	2.566	32.040	35.399	50.953	22.247
Days Cash on Hand, Incl Board Designated & Undesignated Investments	23.101	47.636	50.408	65.570	35.837
Average Payment Period, Accounts Payable and Accrued Expenses	48.850	46.704	44.072	43.763	40.371
Average Payment Period, Current Liabilities	100.166	79.620	99.239	97.413	79.941
Capital Structure					
Equity Financing Ratio	.244	.257	.242	.264	.276
Fixed Asset Financing	.840	.822	.845	.850	.860
Cash Flow Divided by Total Debt	.049	.075	.086	.121	.088
Cash Flow Divided by Total Debt with Operating Income Only	.051	.078	.085	.115	.083
Debt Service Coverage Total	1.290	2.059	2.157	3.011	2.212
Debt Service Coverage Total with Operating Income Only	1.331	2.107	2.129	2.883	2.126
Profitability					
Total Margin	(.010)	.001	.002	.019	(.002)
Operating Margin	(.009)	.003	.001	.016	(.004)
Non Operating Revenue Margin	.127	(.833)	.466	.160	(.870)
Return On Assets	(.014)	.002	.002	.029	(.004)
Return On Equity	(.058)	.008	.010	.109	(.013)
Markup	1.323	1.474	1.425	1.464	1.439
Deductible	.181	.256	.218	.248	.216
Markup Adjustment for Deductible	1.086	1.099	1.117	1.108	1.133
Reported Income Index	.620	.216	.520	1.011	6.264
Asset Efficiency					
Total Asset Turnover	1.434	1.506	1.459	1.525	1.682
Fixed Asset Turnover	3.239	2.901	3.255	3.677	3.935
Average Age Plant Depreciation Only	11.700	11.213	9.164	10.059	10.306
Other Financial Ratios					
Total Operating Expense Growth	.053	.029	.045	.055	.077
Total Operating Revenue Growth	.020	.040	.043	.071	.055
Realized Gains Divided by Non-Operating Revenue	.703	.987	(.024)	.691	.732
Realized Gains Divided by Net Income	.089	(.822)	(.011)	.111	(.637)
Long Term Debt to Equity	1.525	1.665	1.561	1.329	1.328

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Redington-Fairview General Hospital -- Skowhegan, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	38,639,974	40,793,431	47,529,396	51,867,808	51,767,746
Cash and Investment	22,498,768	25,584,037	31,093,241	34,249,090	30,369,051
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	7,490,580	7,037,536	7,759,417	8,568,460	10,639,364
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	6,954,598	6,287,494	6,759,404	7,281,173	9,063,649
Other Accounts Receivable	385,177	399,226	361,630	350,642	286,362
Inventory	1,123,500	1,145,036	1,231,570	1,325,087	1,309,026
Other Current Assets	187,351	340,102	324,134	93,356	100,294
Total Non-Current Assets	49,736,308	49,832,326	47,166,722	45,557,086	45,807,977
Trustee Held Investments	14,212,605	4,419,892	1,278,992	140,383	142,287
Board Designated and Undesignated Investments	13,143,161	12,556,031	13,830,132	14,875,636	16,421,623
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	1,210,395	1,520,447	1,101,465	1,028,993	1,005,772
Gross Property, Plant and Equipment (PP&E)	44,676,276	57,164,449	60,450,444	62,866,994	65,595,906
Accumulated Depreciation	23,506,129	25,828,493	29,494,311	33,354,920	37,357,611
Net Property, Plant and Equipment (PP&E)	21,170,147	31,335,956	30,956,133	29,512,074	28,238,295
Total Unrestricted Assets	88,376,282	90,625,757	94,696,118	97,424,894	97,575,723
Total Current Liabilities	9,185,320	10,682,889	10,572,468	10,284,701	10,847,676
Current Long Term Debt (LTD)	610,000	635,000	655,000	680,000	720,000
Accounts Payable and Accrued Expenses	7,995,320	9,425,889	9,295,468	8,767,701	9,107,676
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	580,000	622,000	622,000	837,000	1,020,000
Total Non-current Liabilities	30,248,509	32,441,858	33,188,994	29,150,554	28,230,689
Long Term Debt	25,715,378	25,080,377	24,655,978	23,940,010	23,171,500
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	4,533,131	7,361,481	8,533,016	5,210,544	5,059,189
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	48,942,453	47,501,010	50,934,656	57,989,639	58,497,358
Total Liabilities & Equity	88,376,282	90,625,757	94,696,118	97,424,894	97,575,723
Total Restricted Assets	722,362	772,513	779,058	778,611	878,482
Cash and Investments	722,362	772,513	779,058	778,611	878,482
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	722,362	772,513	779,058	778,611	878,482
Total Restricted Fund Balance	722,362	772,513	779,058	778,611	878,482
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	722,362	772,513	779,058	778,611	878,482
Permanently Restricted Net Assets	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Redington-Fairview General Hospital -- Skowhegan, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	88,048,194	86,798,235	92,954,345	95,619,452	99,345,732
Gross Inpatient Service Revenue	32,363,760	28,258,237	26,280,881	24,806,506	24,617,548
Gross Outpatient Service Revenue	55,684,434	58,539,998	66,673,464	70,812,946	74,728,184
Free Care (Charity Care)	1,068,676	1,152,549	1,486,131	2,078,452	2,549,768
Bad Debt (Provision for Bad Debt)	3,723,610	4,212,178	3,689,131	4,679,363	4,290,901
Contractuals	28,989,843	22,736,224	23,208,687	23,239,429	26,203,909
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	54,266,065	58,697,284	64,570,396	65,622,208	66,301,154
Other Operating Revenue	436,142	901,822	887,884	984,568	1,187,898
Total Operating Revenue	54,702,207	59,599,106	65,458,280	66,606,776	67,489,052
Total Operating Expenses	51,796,346	56,484,502	64,344,038	67,258,531	68,114,386
Depreciation and Amortization	1,833,084	2,322,364	3,673,810	3,860,609	4,002,691
Interest	247,188	234,811	1,246,385	1,114,822	1,146,362
Advertising Expenses	*	*	194,153	187,208	301,913
Allowed Advertising Expenses	*	*	62,045	47,565	155,565
Non-Allowed Advertising Expenses	*	*	132,108	139,643	146,348
Salaries and Benefits	*	*	36,660,838	37,515,274	37,382,045
Other Operating Expenses	49,716,074	53,927,327	22,568,852	24,580,618	25,281,375
Net Operating Income	2,905,861	3,114,604	1,114,242	(651,755)	(625,334)
Total Non-operating Revenue	2,052,471	1,871,583	520,790	1,120,311	1,822,597
Total Investment Income	1,902,081	1,759,916	675,029	1,053,727	1,099,236
Interest and Dividends	1,902,081	1,759,916	675,029	1,053,727	1,099,236
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(79,776)	(51,478)	(253,285)	(8,342)	(36,199)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	230,166	163,145	99,046	74,926	759,560
Excess of Revenue over Expenses	4,958,332	4,986,187	1,635,032	468,556	1,197,263
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	4,958,332	4,986,187	1,635,032	468,556	1,197,263
Total Change in Unrestricted Net Assets	513,626	(1,441,443)	3,433,646	7,054,984	507,719
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	(3,057,804)	(3,557,280)	2,121,835	4,127,671	173,650
Minimum Pension Liability Adjustment	(1,469,534)	(2,870,350)	(323,221)	2,458,757	(863,194)
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	82,632	†	†	†	†

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Redington-Fairview General Hospital -- Skowhegan, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	5.638	4.994	5.804	6.490	6.286
Current Ratio without Board Designated and Undesignated Investments	4.207	3.819	4.496	5.043	4.772
Days in Accounts Receivable	50.383	43.762	43.862	47.659	58.572
Acid Test	2.449	2.395	2.941	3.330	2.800
Days Cash on Hand, Current	164.362	172.411	187.061	197.182	172.897
Days Cash on Hand, Incl Board Designated & Undesignated Investments	260.377	257.027	270.265	282.825	266.388
Average Payment Period, Accounts Payable and Accrued Expenses	58.409	63.521	55.923	50.478	51.852
Average Payment Period, Current Liabilities	67.102	71.992	63.605	59.212	61.758
Capital Structure					
Equity Financing Ratio	.554	.524	.538	.595	.600
Fixed Asset Financing	1.215	.800	.796	.811	.821
Cash Flow Divided by Total Debt	.172	.169	.121	.110	.133
Cash Flow Divided by Total Debt with Operating Income Only	.120	.126	.109	.081	.086
Debt Service Coverage Total	16.286	8.929	3.484	3.076	3.475
Debt Service Coverage Total with Operating Income Only	11.537	6.714	3.207	2.443	2.477
Profitability					
Total Margin	.087	.081	.025	.007	.017
Operating Margin	.053	.052	.017	(.010)	(.009)
Non Operating Revenue Margin	.414	.375	.319	2.391	1.522
Return On Assets	.056	.055	.017	.005	.012
Return On Equity	.101	.105	.032	.008	.020
Markup	1.708	1.553	1.458	1.436	1.476
Deductible	.329	.262	.250	.243	.264
Markup Adjustment for Deductible	1.149	1.150	1.098	1.091	1.091
Reported Income Index	11.504	(3.459)	.476	.066	2.358
Asset Efficiency					
Total Asset Turnover	.642	.678	.697	.695	.710
Fixed Asset Turnover	2.584	1.902	2.115	2.257	2.390
Average Age Plant Depreciation Only	12.823	11.122	8.028	8.640	9.333
Other Financial Ratios					
Total Operating Expense Growth	.113	.091	.139	.045	.013
Total Operating Revenue Growth	.092	.090	.098	.018	.013
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.525	.528	.484	.413	.396

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Rumford Community Hospital -- Rumford, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	6,861,883	7,340,581	6,693,546	7,809,095	9,382,391
Cash and Investment	623,705	174,130	139,186	1,185,634	185,205
Current Assets Whose Use is Limited	48,372	48,421	48,447	48,472	48,492
Net Patient Accounts Receivable	4,203,263	5,115,311	3,717,083	4,147,008	4,216,652
Due from Affiliates	18,400	20,148	11,478	13,036	2,089,682
Third Party Settlements Receivable	1,657,159	1,465,258	2,422,895	2,022,178	2,330,828
Other Accounts Receivable	†	†	†	†	16,131
Inventory	219,730	210,120	206,143	207,390	226,045
Other Current Assets	91,254	307,193	148,314	185,377	269,356
Total Non-Current Assets	13,915,703	15,574,324	15,488,375	14,887,219	15,562,038
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	1,951,470	1,459,874	1,714,134	2,115,332	2,067,720
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	837,282	256,642	171,700	169,217	619,461
Gross Property, Plant and Equipment (PP&E)	24,202,791	28,048,094	28,933,823	29,076,170	30,390,973
Accumulated Depreciation	13,075,840	14,190,286	15,331,282	16,473,500	17,516,116
Net Property, Plant and Equipment (PP&E)	11,126,951	13,857,808	13,602,541	12,602,670	12,874,857
Total Unrestricted Assets	20,777,586	22,914,905	22,181,921	22,696,314	24,944,429
Total Current Liabilities	2,463,291	3,472,252	4,474,857	2,210,463	2,238,501
Current Long Term Debt (LTD)	14,688	15,366	28,691	25,305	159,723
Accounts Payable and Accrued Expenses	2,438,448	1,924,795	2,086,493	2,185,158	2,045,670
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	10,155	1,532,091	2,359,673	†	33,108
Total Non-current Liabilities	5,020,019	4,893,246	4,063,872	1,886,852	4,509,441
Long Term Debt	733,585	718,159	721,996	696,691	1,675,340
Estimated Third Party Settlements	†	928,516	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	4,287,131	3,254,026	3,369,998	1,348,105	2,975,375
Other Non-Current Liabilities	(697)	(7,455)	(28,122)	(157,944)	(141,274)
Fund Balance Unrestricted	13,294,276	14,549,407	13,643,192	18,598,999	18,196,487
Total Liabilities & Equity	20,777,586	22,914,905	22,181,921	22,696,314	24,944,429
Total Restricted Assets	902,205	834,415	879,803	997,204	1,017,068
Cash and Investments	902,205	834,415	879,803	997,204	1,017,068
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	902,205	834,415	879,803	997,204	1,017,068
Total Restricted Fund Balance	536,731	463,892	499,321	491,734	502,201
Total Liabilities	365,474	370,523	380,482	505,470	514,867
Temporarily Restricted Net Assets	274,439	213,781	245,767	235,361	247,626
Permanently Restricted Net Assets	262,292	250,111	253,554	256,373	254,575

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Rumford Community Hospital -- Rumford, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	48,748,002	54,505,241	53,398,247	63,801,307	68,149,048
Gross Inpatient Service Revenue	11,662,039	11,809,806	11,057,422	14,098,562	13,809,899
Gross Outpatient Service Revenue	37,085,963	42,695,435	42,340,825	49,702,745	54,339,149
Free Care (Charity Care)	500,876	579,976	741,037	385,386	1,432,640
Bad Debt (Provision for Bad Debt)	1,542,509	1,794,612	2,027,494	2,074,832	3,331,079
Contractuals	17,578,851	20,025,951	18,920,839	24,513,014	30,157,741
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	29,125,766	32,104,702	31,708,877	36,828,075	33,227,588
Other Operating Revenue	85,548	112,221	347,447	444,535	940,670
Total Operating Revenue	29,211,314	32,216,923	32,056,324	37,272,610	34,168,258
Total Operating Expenses	28,662,917	30,871,168	33,244,089	32,810,033	34,611,948
Depreciation and Amortization	1,100,344	1,175,309	1,248,659	1,255,869	1,198,726
Interest	49,753	44,832	46,908	46,623	56,001
Advertising Expenses	*	*	78,940	53,459	60,132
Allowed Advertising Expenses	*	*	†	†	†
Non-Allowed Advertising Expenses	*	*	78,940	53,459	60,132
Salaries and Benefits	*	*	22,464,958	21,558,892	22,483,546
Other Operating Expenses	27,512,820	29,651,027	9,404,624	9,895,190	10,813,543
Net Operating Income	548,397	1,345,755	(1,187,765)	4,462,577	(443,690)
Total Non-operating Revenue	117,088	(61,112)	191,156	125,558	76,409
Total Investment Income	67,562	(121,080)	140,255	155,348	95,423
Interest and Dividends	67,368	56,044	57,052	62,874	62,406
Realized Gains/Losses on Sales of Securities	194	(177,124)	83,203	92,474	33,017
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	(19,014)
Other Non-Operating Revenues (Gifts, Bequests, etc.)	49,526	59,968	50,901	(29,790)	†
Excess of Revenue over Expenses	665,485	1,284,643	(996,609)	4,588,135	(367,281)
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	665,485	1,284,643	(996,609)	4,588,135	(367,281)
Total Change in Unrestricted Net Assets	588,819	1,255,131	(691,880)	4,955,810	(493,914)
Net Assets Released for Restrictions - Capital	5,901	231,494	231,494	84,572	†
Unrealized Gains/Losses on Investments	(82,567)	(261,006)	73,235	283,103	(126,633)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Rumford Community Hospital -- Rumford, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	3.578	2.535	1.879	4.490	5.115
Current Ratio without Board Designated and Undesignated Investments	2.786	2.114	1.496	3.533	4.191
Days in Accounts Receivable	52.675	58.156	42.787	41.101	46.319
Acid Test	.273	.064	.042	.558	.104
Days Cash on Hand, Current	8.900	2.735	2.140	14.275	2.553
Days Cash on Hand, Incl Board Designated & Undesignated Investments	34.743	20.679	21.695	38.744	25.140
Average Payment Period, Accounts Payable and Accrued Expenses	32.291	23.658	23.802	25.277	22.347
Average Payment Period, Current Liabilities	32.620	42.678	51.049	25.569	24.453
Capital Structure					
Equity Financing Ratio	.640	.635	.615	.819	.729
Fixed Asset Financing	.066	.052	.053	.055	.130
Cash Flow Divided by Total Debt	.236	.294	.030	1.426	.123
Cash Flow Divided by Total Debt with Operating Income Only	.220	.301	.007	1.396	.112
Debt Service Coverage Total	28.461	42.083	4.801	78.214	10.915
Debt Service Coverage Total with Operating Income Only	26.625	43.110	1.731	76.547	9.975
Profitability					
Total Margin	.023	.040	(.031)	.123	(.011)
Operating Margin	.019	.042	(.037)	.120	(.013)
Non Operating Revenue Margin	.176	(.048)	(.192)	.027	(.208)
Return On Assets	.032	.056	(.045)	.202	(.015)
Return On Equity	.050	.088	(.073)	.247	(.020)
Markup	1.704	1.769	1.617	1.958	1.996
Deductible	.361	.367	.354	.384	.443
Markup Adjustment for Deductible	1.090	1.121	1.048	1.211	1.125
Reported Income Index	1.130	1.024	1.100	.926	.912
Asset Efficiency					
Total Asset Turnover	1.412	1.403	1.454	1.648	1.373
Fixed Asset Turnover	2.625	2.325	2.357	2.958	2.654
Average Age Plant Depreciation Only	11.883	12.074	12.278	13.117	14.612
Other Financial Ratios					
Total Operating Expense Growth	.113	.077	.077	(.013)	.055
Total Operating Revenue Growth	.044	.103	(.005)	.163	(.083)
Realized Gains Divided by Non-Operating Revenue	.002	2.898	.435	.737	.432
Realized Gains Divided by Net Income	.000	(.138)	(.083)	.020	(.090)
Long Term Debt to Equity	.055	.049	.053	.037	.092

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Sebastiack Valley Hospital -- Pittsfield, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	6,593,231	9,736,102	8,189,239	7,709,540	6,375,790
Cash and Investment	1,915,305	4,169,526	5,276,074	4,018,132	1,344,213
Current Assets Whose Use is Limited	155,531	153,054	150,580	128,728	128,561
Net Patient Accounts Receivable	2,903,983	1,934,503	2,056,480	2,359,114	3,278,646
Due from Affiliates	9,273	547	73,596	90,165	359,194
Third Party Settlements Receivable	1,018,345	2,940,222	65,074	297,907	723,349
Other Accounts Receivable	42,036	27,387	20,843	68,067	48,055
Inventory	256,101	242,042	256,042	292,770	269,381
Other Current Assets	292,657	268,821	290,550	454,657	224,391
Total Non-Current Assets	17,140,288	15,570,721	19,386,046	22,579,619	26,172,691
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	2,092,766	4,338,647	6,678,663	10,836,016	10,407,642
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	5,775,974	1,602,173	3,034,420	1,985,176	3,149,381
Gross Property, Plant and Equipment (PP&E)	21,724,536	22,843,785	24,221,906	25,560,209	29,727,048
Accumulated Depreciation	12,452,988	13,213,884	14,548,943	15,801,782	17,111,380
Net Property, Plant and Equipment (PP&E)	9,271,548	9,629,901	9,672,963	9,758,427	12,615,668
Total Unrestricted Assets	23,733,519	25,306,823	27,575,285	30,289,159	32,548,481
Total Current Liabilities	6,492,653	6,451,175	6,282,861	7,695,853	7,769,964
Current Long Term Debt (LTD)	616,450	625,362	648,532	535,699	464,953
Accounts Payable and Accrued Expenses	2,715,302	2,627,988	2,691,489	3,130,837	4,157,398
Estimated Third Party Settlements	2,948,570	2,959,264	2,700,950	3,828,188	2,861,669
Due to Affiliates	212,331	238,561	241,890	201,129	285,944
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	4,746,195	4,342,863	4,952,488	5,229,019	6,145,315
Long Term Debt	4,523,981	4,121,339	3,473,203	2,937,900	2,473,485
Estimated Third Party Settlements	†	†	1,276,698	2,120,771	2,199,339
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	222,214	221,524	202,587	170,348	1,472,491
Fund Balance Unrestricted	12,494,671	14,512,785	16,339,936	17,364,287	18,633,202
Total Liabilities & Equity	23,733,519	25,306,823	27,575,285	30,289,159	32,548,481
Total Restricted Assets	420,813	446,444	506,387	519,658	829,116
Cash and Investments	420,813	446,444	506,387	519,658	829,116
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	420,813	446,444	506,387	519,658	829,116
Total Restricted Fund Balance	420,813	446,444	506,387	519,658	829,116
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	64,961	98,839	153,748	180,130	465,877
Permanently Restricted Net Assets	355,852	347,605	352,639	339,528	363,239

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Sebastiack Valley Hospital -- Pittsfield, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	51,362,044	53,280,370	56,729,621	55,495,697	55,091,038
Gross Inpatient Service Revenue	10,939,638	11,678,408	12,358,072	10,579,175	10,047,465
Gross Outpatient Service Revenue	40,422,406	41,601,962	44,371,549	44,916,522	45,043,573
Free Care (Charity Care)	1,693,932	2,066,860	2,842,765	2,067,021	1,860,037
Bad Debt (Provision for Bad Debt)	1,841,200	1,628,972	2,258,561	2,046,648	2,368,603
Contractuals	19,490,837	20,151,830	20,687,705	19,746,400	19,100,190
Changes in Prior Year Estimated/Final Settlements	(1,300,000)	(1,353,182)	(383,633)	(340,383)	(602,893)
Net Patient Service Revenue	29,636,075	30,785,890	31,324,223	31,976,011	32,365,101
Other Operating Revenue	934,452	779,984	622,093	1,059,904	1,576,742
Total Operating Revenue	30,570,527	31,565,874	31,946,316	33,035,915	33,941,843
Total Operating Expenses	27,988,023	29,944,818	30,580,998	31,905,596	33,667,622
Depreciation and Amortization	1,192,108	1,340,295	1,385,409	1,386,407	1,462,269
Interest	224,883	228,305	210,251	185,715	160,720
Advertising Expenses	*	*	118,978	129,309	165,258
Allowed Advertising Expenses	*	*	31,312	30,382	25,195
Non-Allowed Advertising Expenses	*	*	87,666	98,927	140,063
Salaries and Benefits	*	*	17,838,855	18,297,661	19,559,724
Other Operating Expenses	26,571,032	28,376,218	11,027,505	11,906,504	12,319,651
Net Operating Income	2,582,504	1,621,056	1,365,318	1,130,319	274,221
Total Non-operating Revenue	172,344	73,424	233,154	307,851	309,367
Total Investment Income	169,893	59,934	234,650	322,960	383,600
Interest and Dividends	66,277	120,901	219,622	294,171	288,536
Realized Gains/Losses on Sales of Securities	103,616	(60,967)	15,028	28,789	95,064
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	(139)	(6,440)	(69,613)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	2,451	13,490	(1,357)	(8,669)	(4,620)
Excess of Revenue over Expenses	2,754,848	1,694,480	1,598,472	1,438,170	583,588
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	2,754,848	1,694,480	1,598,472	1,438,170	583,588
Total Change in Unrestricted Net Assets	2,547,821	2,018,114	1,777,063	1,361,414	1,284,866
Net Assets Released for Restrictions - Capital	129,331	74,563	19,858	31,571	101,415
Unrealized Gains/Losses on Investments	(187,128)	119,450	220,537	(79,455)	653,243
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(149,230)	129,621	(61,804)	(28,872)	(53,380)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Seabcooek Valley Hospital -- Pittsfield, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.338	2.182	2.366	2.410	2.160
Current Ratio without Board Designated and Undesignated Investments	1.015	1.509	1.303	1.002	.821
Days in Accounts Receivable	35.766	22.936	23.963	26.929	36.975
Acid Test	.319	.670	.864	.539	.190
Days Cash on Hand, Current	28.208	55.157	67.843	49.595	16.692
Days Cash on Hand, Incl Board Designated & Undesignated Investments	56.714	110.519	151.339	179.191	134.647
Average Payment Period, Accounts Payable and Accrued Expenses	36.986	33.534	33.649	37.444	47.118
Average Payment Period, Current Liabilities	88.440	82.318	78.548	92.040	88.061
Capital Structure					
Equity Financing Ratio	.526	.573	.593	.573	.572
Fixed Asset Financing	.488	.428	.359	.301	.196
Cash Flow Divided by Total Debt	.351	.281	.266	.219	.147
Cash Flow Divided by Total Debt with Operating Income Only	.336	.274	.245	.195	.125
Debt Service Coverage Total	5.769	3.863	3.823	3.608	3.168
Debt Service Coverage Total with Operating Income Only	5.531	3.776	3.543	3.239	2.724
Profitability					
Total Margin	.090	.054	.050	.043	.017
Operating Margin	.084	.051	.043	.034	.008
Non Operating Revenue Margin	.063	.043	.146	.214	.530
Return On Assets	.116	.067	.058	.047	.018
Return On Equity	.220	.117	.098	.083	.031
Markup	1.869	1.805	1.875	1.773	1.683
Deductible	.379	.378	.365	.356	.347
Markup Adjustment for Deductible	1.172	1.132	1.199	1.154	1.116
Reported Income Index	1.081	.840	.875	1.404	.460
Asset Efficiency					
Total Asset Turnover	1.295	1.250	1.167	1.101	1.052
Fixed Asset Turnover	3.297	3.278	3.303	3.385	2.690
Average Age Plant Depreciation Only	10.446	9.859	10.502	11.398	11.702
Other Financial Ratios					
Total Operating Expense Growth	.150	.070	.021	.043	.055
Total Operating Revenue Growth	.219	.033	.012	.034	.027
Realized Gains Divided by Non-Operating Revenue	.601	(.830)	.064	.094	.307
Realized Gains Divided by Net Income	.038	(.036)	.009	.020	.163
Long Term Debt to Equity	.362	.284	.213	.169	.133

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Southern Maine Medical Center -- Biddeford, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	6,593,231	9,736,102	42,380,291	48,164,922	51,876,962
Cash and Investment	1,915,305	4,169,526	11,643,324	19,015,960	11,418,032
Current Assets Whose Use is Limited	155,531	153,054	748,939	720,008	722,116
Net Patient Accounts Receivable	2,903,983	1,934,503	17,739,548	18,493,498	21,572,879
Due from Affiliates	9,273	547	†	104,339	167,916
Third Party Settlements Receivable	1,018,345	2,940,222	9,741,310	7,134,572	14,393,999
Other Accounts Receivable	42,036	27,387	120,134	262,051	893,114
Inventory	256,101	242,042	1,487,970	1,544,789	1,532,519
Other Current Assets	292,657	268,821	899,066	889,705	1,176,387
Total Non-Current Assets	17,140,288	15,570,721	91,208,865	88,613,040	96,990,934
Trustee Held Investments	†	†	150,011	150,223	265,193
Board Designated and Undesignated Investments	2,092,766	4,338,647	21,576,520	21,099,167	26,193,552
Due From Affiliates	†	†	61,341	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	5,775,974	1,602,173	1,814,331	1,946,941	6,998,407
Gross Property, Plant and Equipment (PP&E)	21,724,536	22,843,785	147,929,537	153,818,876	160,538,925
Accumulated Depreciation	12,452,988	13,213,884	80,322,875	88,402,167	97,005,143
Net Property, Plant and Equipment (PP&E)	9,271,548	9,629,901	67,606,662	65,416,709	63,533,782
Total Unrestricted Assets	23,733,519	25,306,823	133,589,156	136,777,962	148,867,896
Total Current Liabilities	6,492,653	6,451,175	17,933,295	21,688,665	28,502,800
Current Long Term Debt (LTD)	616,450	625,362	3,255,549	3,257,118	3,237,452
Accounts Payable and Accrued Expenses	2,715,302	2,627,988	8,781,938	9,185,296	10,525,648
Estimated Third Party Settlements	2,948,570	2,959,264	†	745,080	5,160,902
Due to Affiliates	212,331	238,561	5,695,582	8,475,971	9,534,842
Other Current Liabilities	†	†	200,226	25,200	43,956
Total Non-current Liabilities	4,746,195	4,342,863	35,124,094	31,919,040	29,005,410
Long Term Debt	4,523,981	4,121,339	33,440,767	30,130,510	26,851,038
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	1,683,327	1,788,530	2,154,372
Other Non-Current Liabilities	222,214	221,524	†	†	†
Fund Balance Unrestricted	12,494,671	14,512,785	80,531,767	83,170,257	91,359,686
Total Liabilities & Equity	23,733,519	25,306,823	133,589,156	136,777,962	148,867,896
Total Restricted Assets	420,813	446,444	2,151,292	2,064,481	1,839,956
Cash and Investments	420,813	446,444	1,304,728	2,064,481	1,789,706
Receivables	†	†	272,176	†	50,250
Other Assets	†	†	574,388	†	†
Total Restricted Liabilities and Equity	420,813	446,444	2,151,292	2,064,481	1,839,956
Total Restricted Fund Balance	420,813	446,444	2,151,292	2,064,481	1,839,956
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	64,961	98,839	608,583	473,507	240,576
Permanently Restricted Net Assets	355,852	347,605	1,542,709	1,590,974	1,599,380

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Southern Maine Medical Center -- Biddeford, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	51,362,044	53,280,370	306,620,106	329,830,595	337,334,803
Gross Inpatient Service Revenue	10,939,638	11,678,408	101,925,384	110,648,676	102,953,075
Gross Outpatient Service Revenue	40,422,406	41,601,962	204,694,722	219,181,919	234,381,728
Free Care (Charity Care)	1,693,932	2,066,860	5,377,394	7,494,651	8,030,644
Bad Debt (Provision for Bad Debt)	1,841,200	1,628,972	9,201,104	9,797,297	10,222,281
Contractuals	19,490,837	20,151,830	145,103,000	157,315,508	160,852,938
Changes in Prior Year Estimated/Final Settlements	(1,300,000)	(1,353,182)	(1,141,000)	(1,837,000)	(2,685,000)
Net Patient Service Revenue	29,636,075	30,785,890	148,079,608	157,060,139	160,913,940
Other Operating Revenue	934,452	779,984	3,604,349	3,183,898	4,242,348
Total Operating Revenue	30,570,527	31,565,874	151,683,957	160,244,037	165,156,288
Total Operating Expenses	27,988,023	29,944,818	150,657,863	157,218,365	162,510,612
Depreciation and Amortization	1,192,108	1,340,295	9,063,031	9,092,533	8,738,741
Interest	224,883	228,305	1,959,687	1,760,593	1,656,618
Advertising Expenses	*	*	519,413	482,193	349,467
Allowed Advertising Expenses	*	*	41,208	52,244	106,572
Non-Allowed Advertising Expenses	*	*	478,205	429,949	242,895
Salaries and Benefits	*	*	72,360,907	69,363,226	69,698,675
Other Operating Expenses	26,571,032	28,376,218	66,754,825	76,519,820	82,067,111
Net Operating Income	2,582,504	1,621,056	1,026,094	3,025,672	2,645,676
Total Non-operating Revenue	172,344	73,424	1,750,749	(350,012)	4,285,551
Total Investment Income	169,893	59,934	2,140,830	(488,758)	4,069,461
Interest and Dividends	66,277	120,901	3,852	2,609	1,587
Realized Gains/Losses on Sales of Securities	103,616	(60,967)	262,404	769,652	964,794
Permanently Impaired Security Writedowns	†	†	1,874,574	(1,261,019)	3,103,080
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	(441,953)	(152,460)	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	2,451	13,490	51,872	291,206	216,090
Excess of Revenue over Expenses	2,754,848	1,694,480	2,776,843	2,675,660	6,931,227
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	2,754,848	1,694,480	2,776,843	2,675,660	6,931,227
Total Change in Unrestricted Net Assets	2,547,821	2,018,114	6,386,138	2,638,490	8,189,428
Net Assets Released for Restrictions - Capital	129,331	74,563	1,379,528	309,510	351,839
Unrealized Gains/Losses on Investments	(187,128)	119,450	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(149,230)	129,621	(254,828)	(346,680)	906,362
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	2,484,595	†	†

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Southern Maine Medical Center -- Biddeford, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.338	2.182	3.566	3.194	2.739
Current Ratio without Board Designated and Undesignated Investments	1.015	1.509	2.363	2.221	1.820
Days in Accounts Receivable	35.766	22.936	43.726	42.978	48.934
Acid Test	.319	.670	.691	.910	.426
Days Cash on Hand, Current	28.208	55.157	31.944	48.632	28.816
Days Cash on Hand, Incl Board Designated & Undesignated Investments	56.714	110.519	87.564	100.623	90.991
Average Payment Period, Accounts Payable and Accrued Expenses	36.986	33.534	22.638	22.634	24.984
Average Payment Period, Current Liabilities	88.440	82.318	46.228	53.443	67.656
Capital Structure					
Equity Financing Ratio	.526	.573	.603	.608	.614
Fixed Asset Financing	.488	.428	.495	.461	.423
Cash Flow Divided by Total Debt	.351	.281	.223	.220	.272
Cash Flow Divided by Total Debt with Operating Income Only	.336	.274	.190	.226	.198
Debt Service Coverage Total	5.769	3.863	2.682	2.697	3.526
Debt Service Coverage Total with Operating Income Only	5.531	3.776	2.342	2.767	2.654
Profitability					
Total Margin	.090	.054	.018	.017	.041
Operating Margin	.084	.051	.007	.019	.016
Non Operating Revenue Margin	.063	.043	.630	(.131)	.618
Return On Assets	.116	.067	.021	.020	.047
Return On Equity	.220	.117	.034	.032	.076
Markup	1.869	1.805	2.059	2.118	2.102
Deductible	.379	.378	.473	.477	.477
Markup Adjustment for Deductible	1.172	1.132	1.096	1.118	1.112
Reported Income Index	1.081	.840	.231	1.014	.846
Asset Efficiency					
Total Asset Turnover	1.295	1.250	1.149	1.169	1.138
Fixed Asset Turnover	3.297	3.278	2.244	2.450	2.600
Average Age Plant Depreciation Only	10.446	9.859	8.863	9.723	11.101
Other Financial Ratios					
Total Operating Expense Growth	.150	.070	.146	.044	.034
Total Operating Revenue Growth	.219	.033	.140	.056	.031
Realized Gains Divided by Non-Operating Revenue	.601	(.830)	.150	(2.199)	.225
Realized Gains Divided by Net Income	.038	(.036)	.094	.288	.139
Long Term Debt to Equity	.362	.284	.415	.362	.294

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Spring Harbor Hospital -- Westbrook, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	7,255,290	10,456,187	10,892,175	16,119,828	14,054,126
Cash and Investment	3,877,588	7,490,331	8,735,460	13,938,261	10,756,332
Current Assets Whose Use is Limited	401,633	445,244	444,397	284,965	416,546
Net Patient Accounts Receivable	2,264,098	1,275,612	1,078,034	1,139,077	1,252,306
Due from Affiliates	177,299	†	94,897	†	1,387,083
Third Party Settlements Receivable	†	831,163	177,542	†	†
Other Accounts Receivable	†	131,230	†	436,797	390
Inventory	176,652	214,953	249,042	262,936	165,398
Other Current Assets	358,020	67,654	112,803	57,792	76,071
Total Non-Current Assets	27,423,755	22,511,928	21,922,445	20,483,199	19,801,761
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	†	†	209,360	288,800	†
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	4,535,135	703,897	849,793	233,482	528,311
Gross Property, Plant and Equipment (PP&E)	29,792,858	28,108,088	28,190,418	19,960,917	19,273,450
Accumulated Depreciation	6,904,238	6,300,057	7,327,126	†	†
Net Property, Plant and Equipment (PP&E)	22,888,620	21,808,031	20,863,292	19,960,917	19,273,450
Total Unrestricted Assets	34,679,045	32,968,115	32,814,620	36,603,027	33,855,887
Total Current Liabilities	3,439,408	2,304,329	3,275,859	3,773,912	3,164,893
Current Long Term Debt (LTD)	587,419	607,842	633,280	663,736	809,247
Accounts Payable and Accrued Expenses	2,851,989	1,696,487	2,502,554	2,681,701	2,355,646
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	140,025	428,475	†
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	23,025,239	22,417,398	21,785,617	24,519,268	21,605,178
Long Term Debt	22,795,239	22,187,398	21,555,617	20,890,382	20,474,630
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	230,000	230,000	230,000	3,628,886	1,130,548
Fund Balance Unrestricted	8,214,398	8,246,388	7,753,144	8,309,847	9,085,816
Total Liabilities & Equity	34,679,045	32,968,115	32,814,620	36,603,027	33,855,887
Total Restricted Assets	473,901	427,056	413,635	510,432	637,355
Cash and Investments	421,037	427,056	413,635	510,432	637,355
Receivables	†	†	†	†	†
Other Assets	52,864	†	†	†	†
Total Restricted Liabilities and Equity	473,901	427,056	413,635	510,432	637,355
Total Restricted Fund Balance	473,901	427,056	413,635	510,432	616,644
Total Liabilities	†	†	†	†	20,711
Temporarily Restricted Net Assets	123,901	77,056	63,635	160,432	266,644
Permanently Restricted Net Assets	350,000	350,000	350,000	350,000	350,000

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Spring Harbor Hospital -- Westbrook, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	48,474,557	46,090,875	46,972,182	48,357,674	50,552,450
Gross Inpatient Service Revenue	42,705,413	43,442,618	44,091,449	46,082,568	48,485,499
Gross Outpatient Service Revenue	5,769,144	2,648,257	2,880,733	2,275,106	2,066,951
Free Care (Charity Care)	5,756,541	5,633,874	5,509,905	5,667,230	5,675,718
Bad Debt (Provision for Bad Debt)	523,029	529,243	597,104	666,903	1,311,266
Contractuals	10,006,367	9,197,558	10,617,764	11,496,779	12,496,413
Changes in Prior Year Estimated/Final Settlements	(500,000)	†	†	†	†
Net Patient Service Revenue	32,688,620	30,730,200	30,247,409	30,526,762	31,069,053
Other Operating Revenue	1,028,123	1,012,055	1,081,619	890,012	933,721
Total Operating Revenue	33,716,743	31,742,255	31,329,028	31,416,774	32,002,774
Total Operating Expenses	32,996,445	31,354,555	31,022,849	30,886,613	31,341,392
Depreciation and Amortization	1,338,113	1,182,063	1,038,319	1,049,934	1,064,338
Interest	1,205,922	1,187,649	1,146,337	1,136,308	1,049,357
Advertising Expenses	*	*	77,451	†	†
Allowed Advertising Expenses	*	*	10,717	†	†
Non-Allowed Advertising Expenses	*	*	66,734	†	†
Salaries and Benefits	*	*	21,606,625	21,316,295	21,107,149
Other Operating Expenses	30,452,410	28,984,843	7,154,117	7,384,076	8,120,548
Net Operating Income	720,298	387,700	306,179	530,161	661,382
Total Non-operating Revenue	23,267	25,711	100,577	55,001	44,174
Total Investment Income	19,308	25,711	100,577	55,001	44,174
Interest and Dividends	19,308	25,711	100,605	46,073	44,174
Realized Gains/Losses on Sales of Securities	†	†	(28)	8,928	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	891	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	3,068	†	†	†	†
Excess of Revenue over Expenses	743,565	413,411	406,756	585,162	705,556
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	743,565	413,411	406,756	585,162	705,556
Total Change in Unrestricted Net Assets	800,892	31,990	(493,244)	558,701	775,968
Net Assets Released for Restrictions - Capital	69,105	88,336	†	†	70,412
Unrealized Gains/Losses on Investments	†	†	†	(16,415)	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(11,778)	(469,757)	(900,000)	(10,046)	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Spring Harbor Hospital -- Westbrook, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	2.109	4.538	3.389	4.348	4.441
Current Ratio without Board Designated and Undesignated Investments	2.109	4.538	3.325	4.271	4.441
Days in Accounts Receivable	25.281	15.151	13.009	13.620	14.712
Acid Test	1.244	3.444	2.802	3.769	3.530
Days Cash on Hand, Current	49.337	95.998	111.746	173.996	134.693
Days Cash on Hand, Incl Board Designated & Undesignated Investments	49.337	95.998	114.294	177.529	134.693
Average Payment Period, Accounts Payable and Accrued Expenses	32.882	20.523	30.463	32.806	28.398
Average Payment Period, Current Liabilities	39.654	27.876	39.877	46.167	38.154
Capital Structure					
Equity Financing Ratio	.237	.250	.236	.227	.268
Fixed Asset Financing	.996	1.017	1.033	1.047	1.062
Cash Flow Divided by Total Debt	.079	.065	.058	.058	.071
Cash Flow Divided by Total Debt with Operating Income Only	.078	.063	.054	.056	.070
Debt Service Coverage Total	1.860	1.568	1.477	1.566	1.646
Debt Service Coverage Total with Operating Income Only	1.846	1.553	1.420	1.535	1.620
Profitability					
Total Margin	.022	.013	.013	.019	.022
Operating Margin	.021	.012	.010	.017	.021
Non Operating Revenue Margin	.031	.062	.247	.094	.063
Return On Assets	.021	.013	.012	.016	.021
Return On Equity	.091	.050	.052	.070	.078
Markup	1.500	1.502	1.549	1.594	1.643
Deductible	.206	.200	.226	.238	.247
Markup Adjustment for Deductible	1.197	1.209	1.207	1.222	1.244
Reported Income Index	.928	12.923	(.825)	1.051	.909
Asset Efficiency					
Total Asset Turnover	.973	.964	.958	.860	.947
Fixed Asset Turnover	1.473	1.456	1.502	1.574	1.660
Average Age Plant Depreciation Only	5.160	5.330	7.057	†	†
Other Financial Ratios					
Total Operating Expense Growth	.104	(.050)	(.011)	(.004)	.015
Total Operating Revenue Growth	.107	(.059)	(.013)	.003	.019
Realized Gains Divided by Non-Operating Revenue	†	†	(.000)	.162	†
Realized Gains Divided by Net Income	†	†	(.000)	.015	†
Long Term Debt to Equity	2.775	2.691	2.780	2.514	2.253

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

St. Andrews Hospital -- Boothbay Harbor, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	5,812,643	4,744,227	6,539,277	6,293,682	5,119,848
Cash and Investment	2,261,956	1,416,137	2,034,310	1,281,716	1,217,430
Current Assets Whose Use is Limited	175,014	171,364	463,890	203,124	338,985
Net Patient Accounts Receivable	2,555,881	2,471,491	2,248,141	2,312,264	1,740,671
Due from Affiliates	285,404	172,506	992,778	1,821,439	1,278,189
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	61,154	29,897	†	†	†
Inventory	226,597	246,899	258,303	328,267	187,079
Other Current Assets	246,637	235,933	541,855	346,872	357,494
Total Non-Current Assets	24,781,413	23,948,216	23,443,129	22,853,078	22,467,041
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	3,054,110	3,163,775	3,765,485	3,883,028	4,527,640
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	277,501	597,000	597,000	597,000	597,000
Other Non-current Assets	535,592	75,365	101,898	100,236	89,326
Gross Property, Plant and Equipment (PP&E)	33,590,405	34,057,505	34,136,641	34,618,123	31,538,822
Accumulated Depreciation	12,676,195	13,945,429	15,157,895	16,345,309	14,285,747
Net Property, Plant and Equipment (PP&E)	20,914,210	20,112,076	18,978,746	18,272,814	17,253,075
Total Unrestricted Assets	30,594,056	28,692,443	29,982,406	29,146,760	27,586,889
Total Current Liabilities	5,031,014	4,016,246	5,676,516	4,603,716	3,633,246
Current Long Term Debt (LTD)	375,857	466,716	468,475	551,083	480,850
Accounts Payable and Accrued Expenses	2,040,151	1,307,689	913,914	671,281	787,474
Estimated Third Party Settlements	1,596,000	1,608,000	2,715,240	1,878,298	1,085,000
Due to Affiliates	949,364	340,854	955,644	1,069,342	920,294
Other Current Liabilities	69,642	292,987	623,243	433,712	359,628
Total Non-current Liabilities	12,801,178	11,874,653	11,468,577	10,858,708	10,352,384
Long Term Debt	12,191,727	11,716,724	11,294,627	10,744,537	10,240,884
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	609,451	157,929	173,950	114,171	111,500
Fund Balance Unrestricted	12,761,864	12,801,544	12,837,313	13,684,336	13,601,259
Total Liabilities & Equity	30,594,056	28,692,443	29,982,406	29,146,760	27,586,889
Total Restricted Assets	1,176,092	1,117,023	1,273,093	838,687	833,365
Cash and Investments	991,077	991,820	1,193,198	818,687	833,365
Receivables	185,015	125,203	79,895	20,000	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	1,176,092	1,117,023	1,273,093	838,687	833,365
Total Restricted Fund Balance	1,176,092	1,117,023	1,273,093	812,059	804,698
Total Liabilities	†	†	†	26,628	28,667
Temporarily Restricted Net Assets	521,474	482,920	616,233	180,799	121,618
Permanently Restricted Net Assets	654,618	634,103	656,860	631,260	683,080

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

St. Andrews Hospital -- Boothbay Harbor, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	22,853,589	23,739,778	25,014,573	24,013,022	22,702,852
Gross Inpatient Service Revenue	7,719,463	7,956,368	9,879,249	10,424,086	10394471.000
Gross Outpatient Service Revenue	15,134,126	15,783,410	15,135,324	13,588,936	12308381.000
Free Care (Charity Care)	312,107	452,980	553,512	434,188	533587.000
Bad Debt (Provision for Bad Debt)	277,213	639,562	476,802	500,452	345526.000
Contractuals	4,853,212	5,920,922	4,924,536	5,561,001	5261518.000
Changes in Prior Year Estimated/Final Settlements	576,821	210,191	518,000	†	†
Net Patient Service Revenue	16,834,236	16,516,123	18,541,723	17,517,381	16562221.000
Other Operating Revenue	3,266,227	3,470,205	1,124,525	1,277,980	1049312.000
Total Operating Revenue	20,100,463	19,986,328	19,666,248	18,795,361	17611533.000
Total Operating Expenses	20,813,166	21,162,608	19,708,595	18,371,325	18253059.000
Depreciation and Amortization	1,192,291	1,343,293	1,327,408	1,280,210	1266833.000
Interest	535,609	608,928	595,005	534,382	505609.000
Advertising Expenses	*	*	38,692	28,121	35412.000
Allowed Advertising Expenses	*	*	6,179	5,365	8272.000
Non-Allowed Advertising Expenses	*	*	32,513	22,756	27140.000
Salaries and Benefits	*	*	8,756,524	8,220,353	8188023.000
Other Operating Expenses	19,085,266	19,210,387	8,990,966	8,308,259	8257182.000
Net Operating Income	(712,703)	(1,176,280)	(42,347)	424,036	(641526.000)
Total Non-operating Revenue	201,337	308,256	487,136	450,123	431732.000
Total Investment Income	91,230	80,308	38,504	282,686	266824.000
Interest and Dividends	184,076	82,108	87,418	114,936	88448.000
Realized Gains/Losses on Sales of Securities	(92,846)	(1,800)	(48,914)	167,750	178376.000
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	(10119.000)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	110,107	227,948	448,632	167,437	175027.000
Excess of Revenue over Expenses	(511,366)	(868,024)	444,789	874,159	(209794.000)
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	(511,366)	(868,024)	444,789	874,159	(209794.000)
Total Change in Unrestricted Net Assets	(677,221)	39,680	35,770	847,023	(83077.000)
Net Assets Released for Restrictions - Capital	392,576	93,149	50,000	397,907	103069.000
Unrealized Gains/Losses on Investments	(537,389)	59,967	171,465	(151,178)	391,387
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(21,042)	754,588	(630,484)	(273,865)	(367,739)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

St. Andrews Hospital -- Boothbay Harbor, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.762	1.969	1.815	2.211	2.655
Current Ratio without Board Designated and Undesignated Investments	1.155	1.181	1.152	1.367	1.409
Days in Accounts Receivable	55.417	54.619	44.255	48.179	38.361
Acid Test	.484	.395	.440	.323	.428
Days Cash on Hand, Current	45.334	29.236	49.607	31.710	33.444
Days Cash on Hand, Incl Board Designated & Undesignated Investments	102.149	87.501	124.380	114.637	130.734
Average Payment Period, Accounts Payable and Accrued Expenses	37.952	24.083	18.148	14.336	16.921
Average Payment Period, Current Liabilities	93.590	73.965	112.720	98.318	78.071
Capital Structure					
Equity Financing Ratio	.417	.446	.428	.469	.493
Fixed Asset Financing	.583	.583	.595	.588	.594
Cash Flow Divided by Total Debt	.038	.030	.103	.139	.076
Cash Flow Divided by Total Debt with Operating Income Only	.027	.011	.075	.110	.045
Debt Service Coverage Total	1.442	1.101	2.230	2.681	1.479
Debt Service Coverage Total with Operating Income Only	1.203	.788	1.771	2.232	1.070
Profitability					
Total Margin	(.025)	(.043)	.022	.045	(.012)
Operating Margin	(.035)	(.059)	(.002)	.023	(.036)
Non Operating Revenue Margin	(.394)	(.355)	1.095	.515	(2.058)
Return On Assets	(.017)	(.030)	.015	.030	(.008)
Return On Equity	(.040)	(.068)	.035	.064	(.015)
Markup	1.255	1.286	1.326	1.377	1.301
Deductible	.212	.249	.197	.232	.232
Markup Adjustment for Deductible	1.022	1.006	1.076	1.074	1.013
Reported Income Index	1.040	(21.876)	12.435	1.032	2.525
Asset Efficiency					
Total Asset Turnover	.664	.707	.672	.660	.654
Fixed Asset Turnover	.961	.994	1.036	1.029	1.021
Average Age Plant Depreciation Only	10.632	10.382	11.419	12.768	11.277
Other Financial Ratios					
Total Operating Expense Growth	.067	.017	(.069)	(.068)	(.006)
Total Operating Revenue Growth	.017	(.006)	(.016)	(.044)	(.063)
Realized Gains Divided by Non-Operating Revenue	(.461)	(.006)	(.100)	.373	.413
Realized Gains Divided by Net Income	.182	.002	(.110)	.192	(.850)
Long Term Debt to Equity	.955	.915	.880	.785	.753

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

St. Joseph Hospital -- Bangor, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	20,868,567	24,719,647	24,724,762	26,223,015	35,577,431
Cash and Investment	11,960,060	16,827,139	16,392,881	15,577,477	18,420,561
Current Assets Whose Use is Limited	†	†	†	729,580	728,545
Net Patient Accounts Receivable	7,341,153	5,672,910	6,149,071	7,391,000	9,136,040
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	†	†	†	†	4,820,278
Other Accounts Receivable	158,170	†	†	156,221	117,627
Inventory	472,725	1,019,609	1,012,980	758,317	1,075,819
Other Current Assets	936,459	1,199,989	1,169,830	1,610,420	1,278,561
Total Non-Current Assets	34,054,151	31,762,575	27,272,953	29,868,247	35,923,730
Trustee Held Investments	753,400	759,137	736,457	†	13,303,145
Board Designated and Undesignated Investments	1,248,420	1,539,639	1,742,527	1,770,995	17,497
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	1,603,616
Other Non-current Assets	5,237,360	3,539,137	1,776,173	6,178,524	435,249
Gross Property, Plant and Equipment (PP&E)	66,506,951	68,507,630	62,560,136	62,809,817	63,983,213
Accumulated Depreciation	39,691,980	42,582,968	39,542,340	40,891,089	43,418,990
Net Property, Plant and Equipment (PP&E)	26,814,971	25,924,662	23,017,796	21,918,728	20,564,223
Total Unrestricted Assets	54,922,718	56,482,222	51,997,715	56,091,262	71,501,161
Total Current Liabilities	15,411,582	15,729,714	12,051,664	16,471,833	15,060,729
Current Long Term Debt (LTD)	2,030,273	2,176,260	2,026,990	1,290,453	1,574,238
Accounts Payable and Accrued Expenses	10,255,166	7,956,454	7,889,047	7,802,540	6,656,072
Estimated Third Party Settlements	3,126,143	5,597,000	2,135,627	7,378,840	6,830,419
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	21,896,762	20,420,808	18,900,307	20,790,154	33,380,137
Long Term Debt	16,599,208	16,249,350	14,739,552	13,456,756	25,404,348
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	5,297,554	4,171,458	4,160,755	7,333,398	7,975,789
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	17,614,374	20,331,700	21,045,744	18,829,275	23,060,295
Total Liabilities & Equity	54,922,718	56,482,222	51,997,715	56,091,262	71,501,161
Total Restricted Assets	1,869,854	2,072,249	2,288,800	2,107,925	2,277,355
Cash and Investments	1,869,854	2,072,249	2,288,800	2,107,925	2,277,355
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	1,869,854	2,072,249	2,288,800	2,107,925	2,277,355
Total Restricted Fund Balance	1,869,854	2,072,249	2,288,800	2,107,925	2,277,355
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	†	†	†	†	†
Permanently Restricted Net Assets	1,869,854	2,072,249	2,288,800	2,107,925	2,277,355

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

St. Joseph Hospital -- Bangor, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	155,717,327	164,126,043	164,568,941	174,194,903	186,877,585
Gross Inpatient Service Revenue	65,786,755	65,610,686	61,786,537	70,653,519	68,601,812
Gross Outpatient Service Revenue	89,930,572	98,515,357	102,782,404	103,541,384	118,275,773
Free Care (Charity Care)	1,174,282	1,226,737	1,757,748	2,593,374	2,837,793
Bad Debt (Provision for Bad Debt)	5,488,961	6,686,005	6,275,693	5,780,363	5,558,328
Contractuals	66,860,863	72,122,739	72,914,429	78,644,027	87,111,348
Changes in Prior Year Estimated/Final Settlements	†	(2,000,000)	(1,600,000)	†	†
Net Patient Service Revenue	82,193,221	86,090,562	85,221,071	87,177,139	91,370,116
Other Operating Revenue	2,108,131	1,965,837	1,804,055	3,365,876	4,090,892
Total Operating Revenue	84,301,352	88,056,399	87,025,126	90,543,015	95,461,008
Total Operating Expenses	85,155,878	83,658,942	81,890,940	82,347,549	90,329,236
Depreciation and Amortization	4,269,018	4,255,629	4,127,851	3,653,816	3,586,790
Interest	1,084,058	956,429	952,293	771,105	587,234
Advertising Expenses	*	*	164,651	123,302	174,823
Allowed Advertising Expenses	*	*	123,528	123,302	174,823
Non-Allowed Advertising Expenses	*	*	41,123	†	†
Salaries and Benefits	*	*	42,046,980	41,943,198	46,166,243
Other Operating Expenses	79,802,802	78,446,884	34,599,165	35,856,128	39,814,146
Net Operating Income	(854,526)	4,397,457	5,134,186	8,195,466	5,131,772
Total Non-operating Revenue	806,731	235,645	735,147	677,605	1,266,477
Total Investment Income	806,731	235,645	735,147	503,746	1,163,763
Interest and Dividends	806,731	235,645	735,147	526,253	427,089
Realized Gains/Losses on Sales of Securities	†	†	†	(22,507)	736,674
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	46,283	1,478
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	127,576	101,236
Excess of Revenue over Expenses	(47,795)	4,633,102	5,869,333	8,873,071	6,398,249
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	(47,795)	4,633,102	5,869,333	8,873,071	6,398,249
Total Change in Unrestricted Net Assets	(12,998,206)	2,717,326	713,748	(2,088,909)	4,231,018
Net Assets Released for Restrictions - Capital	†	†	†	†	1,065
Unrealized Gains/Losses on Investments	(3,848,442)	1,687,085	637,660	(420,079)	652,568
Minimum Pension Liability Adjustment	(4,564,204)	1,126,096	10,703	(3,140,696)	1,545,793
Transfers From/To Affiliates	(4,537,765)	(4,728,957)	(5,803,948)	(7,401,205)	(4,366,657)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

St. Joseph Hospital -- Bangor, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.435	1.669	2.196	1.700	2.363
Current Ratio without Board Designated and Undesignated Investments	1.354	1.572	2.052	1.592	2.362
Days in Accounts Receivable	32.600	24.052	26.336	30.945	36.496
Acid Test	.776	1.070	1.360	.990	1.271
Days Cash on Hand, Current	53.969	77.351	76.944	75.636	80.577
Days Cash on Hand, Incl Board Designated & Undesignated Investments	59.603	84.428	85.123	83.850	80.650
Average Payment Period, Accounts Payable and Accrued Expenses	46.276	36.574	37.029	36.190	28.008
Average Payment Period, Current Liabilities	69.544	72.306	56.567	76.400	63.373
Capital Structure					
Equity Financing Ratio	.321	.360	.405	.336	.323
Fixed Asset Financing	.619	.627	.640	.614	1.235
Cash Flow Divided by Total Debt	.113	.246	.323	.336	.206
Cash Flow Divided by Total Debt with Operating Income Only	.092	.239	.299	.318	.180
Debt Service Coverage Total	2.106	3.296	3.500	4.753	5.630
Debt Service Coverage Total with Operating Income Only	1.786	3.217	3.265	4.510	4.956
Profitability					
Total Margin	(.001)	.052	.067	.097	.066
Operating Margin	(.010)	.050	.059	.091	.054
Non Operating Revenue Margin	(16.879)	.051	.125	.076	.198
Return On Assets	(.001)	.082	.113	.158	.089
Return On Equity	(.003)	.228	.279	.471	.277
Markup	1.853	1.985	2.032	2.156	2.114
Deductible	.429	.439	.443	.451	.466
Markup Adjustment for Deductible	1.068	1.123	1.141	1.201	1.150
Reported Income Index	.004	1.705	8.220	(4.003)	1.512
Asset Efficiency					
Total Asset Turnover	1.550	1.563	1.688	1.626	1.353
Fixed Asset Turnover	3.144	3.397	3.781	4.131	4.642
Average Age Plant Depreciation Only	9.298	10.006	9.579	11.191	12.105
Other Financial Ratios					
Total Operating Expense Growth	.043	(.018)	(.021)	.006	.097
Total Operating Revenue Growth	.043	.045	(.012)	.040	.054
Realized Gains Divided by Non-Operating Revenue	†	†	†	(.033)	.582
Realized Gains Divided by Net Income	†	†	†	(.003)	.115
Long Term Debt to Equity	.942	.799	.700	.715	1.102

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

St. Mary's Regional Medical Center -- Lewiston, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	20,868,567	24,719,647	57,389,000	45,285,000	50,572,000
Cash and Investment	11,960,060	16,827,139	1,400,000	4,687,000	2,831,000
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	7,341,153	5,672,910	12,899,000	14,749,000	12,955,000
Due from Affiliates	†	†	19,160,000	21,654,000	13,749,000
Third Party Settlements Receivable	†	†	†	†	17,698,000
Other Accounts Receivable	158,170	†	†	†	†
Inventory	472,725	1,019,609	1,271,000	1,173,000	1,257,000
Other Current Assets	936,459	1,199,989	22,659,000	3,022,000	2,082,000
Total Non-Current Assets	34,054,151	31,762,575	93,347,000	111,560,000	91,459,000
Trustee Held Investments	753,400	759,137	10,091,000	1,272,000	1,736,000
Board Designated and Undesignated Investments	1,248,420	1,539,639	26,607,000	26,486,000	27,626,000
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	1,670,000	2,329,000	2,433,000
Other Non-current Assets	5,237,360	3,539,137	371,000	22,137,000	1,596,000
Gross Property, Plant and Equipment (PP&E)	66,506,951	68,507,630	96,748,000	106,497,000	109,659,000
Accumulated Depreciation	39,691,980	42,582,968	42,140,000	47,161,000	51,591,000
Net Property, Plant and Equipment (PP&E)	26,814,971	25,924,662	54,608,000	59,336,000	58,068,000
Total Unrestricted Assets	54,922,718	56,482,222	150,736,000	156,845,000	142,031,000
Total Current Liabilities	15,411,582	15,729,714	14,725,000	17,871,000	15,387,000
Current Long Term Debt (LTD)	2,030,273	2,176,260	1,778,000	1,906,000	1,953,000
Accounts Payable and Accrued Expenses	10,255,166	7,956,454	12,947,000	11,764,000	13,434,000
Estimated Third Party Settlements	3,126,143	5,597,000	†	1,701,000	†
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	2,500,000	†
Total Non-current Liabilities	21,896,762	20,420,808	49,190,000	48,357,000	46,779,000
Long Term Debt	16,599,208	16,249,350	48,656,000	46,708,000	45,479,000
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	5,297,554	4,171,458	†	†	†
Other Non-Current Liabilities	†	†	534,000	1,649,000	1,300,000
Fund Balance Unrestricted	17,614,374	20,331,700	86,821,000	90,617,000	79,865,000
Total Liabilities & Equity	54,922,718	56,482,222	150,736,000	156,845,000	142,031,000
Total Restricted Assets	1,869,854	2,072,249	1,970,000	2,392,000	2,239,000
Cash and Investments	1,869,854	2,072,249	1,970,000	2,392,000	2,239,000
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	1,869,854	2,072,249	1,970,000	2,392,000	2,239,000
Total Restricted Fund Balance	1,869,854	2,072,249	1,970,000	2,392,000	2,239,000
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	†	†	1,279,000	1,696,000	1,542,000
Permanently Restricted Net Assets	1,869,854	2,072,249	691,000	696,000	697,000

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

St. Mary's Regional Medical Center -- Lewiston, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	155,717,327	164,126,043	324,260,000	361,276,000	364,399,000
Gross Inpatient Service Revenue	65,786,755	65,610,686	132,960,000	135,070,000	129,094,000
Gross Outpatient Service Revenue	89,930,572	98,515,357	191,300,000	226,206,000	235,305,000
Free Care (Charity Care)	1,174,282	1,226,737	9,478,000	11,371,000	15,882,000
Bad Debt (Provision for Bad Debt)	5,488,961	6,686,005	6,825,000	6,926,000	6,313,000
Contractuals	66,860,863	72,122,739	175,003,000	202,140,000	207,016,000
Changes in Prior Year Estimated/Final Settlements	†	(2,000,000)	(29,000)	597,000	(1,089,000)
Net Patient Service Revenue	82,193,221	86,090,562	132,983,000	140,242,000	136,277,000
Other Operating Revenue	2,108,131	1,965,837	1,541,000	9,901,000	8,656,000
Total Operating Revenue	84,301,352	88,056,399	134,524,000	150,143,000	144,933,000
Total Operating Expenses	85,155,878	83,658,942	128,379,000	146,076,000	148,698,000
Depreciation and Amortization	4,269,018	4,255,629	4,446,000	4,993,000	5,289,000
Interest	1,084,058	956,429	1,490,000	2,153,000	2,389,000
Advertising Expenses	*	*	†	†	479,000
Allowed Advertising Expenses	*	*	†	†	132,000
Non-Allowed Advertising Expenses	*	*	†	†	347,000
Salaries and Benefits	*	*	51,631,000	84,318,000	87,081,000
Other Operating Expenses	79,802,802	78,446,884	70,812,000	54,612,000	53,460,000
Net Operating Income	(854,526)	4,397,457	6,145,000	4,067,000	(3,765,000)
Total Non-operating Revenue	806,731	235,645	1,880,000	(2,077,000)	2,504,000
Total Investment Income	806,731	235,645	2,805,000	505,000	1,685,000
Interest and Dividends	806,731	235,645	2,805,000	505,000	1,685,000
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	(925,000)	(2,582,000)	819,000
Excess of Revenue over Expenses	(47,795)	4,633,102	8,025,000	1,990,000	(1,261,000)
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	(47,795)	4,633,102	8,025,000	1,990,000	(1,261,000)
Total Change in Unrestricted Net Assets	(12,998,206)	2,717,326	9,330,000	3,796,000	(10,752,000)
Net Assets Released for Restrictions - Capital	†	†	279,000	321,000	360,000
Unrealized Gains/Losses on Investments	(3,848,442)	1,687,085	†	†	†
Minimum Pension Liability Adjustment	(4,564,204)	1,126,096	†	†	†
Transfers From/To Affiliates	(4,537,765)	(4,728,957)	1,026,000	1,485,000	(9,851,000)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

St. Mary's Regional Medical Center -- Lewiston, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.435	1.669	5.704	4.016	5.082
Current Ratio without Board Designated and Undesignated Investments	1.354	1.572	3.897	2.534	3.287
Days in Accounts Receivable	32.600	24.052	35.404	38.386	34.698
Acid Test	.776	1.070	.095	.262	.184
Days Cash on Hand, Current	53.969	77.351	4.123	12.126	7.205
Days Cash on Hand, Incl Board Designated & Undesignated Investments	59.603	84.428	82.485	80.649	77.518
Average Payment Period, Accounts Payable and Accrued Expenses	46.276	36.574	38.131	30.435	34.192
Average Payment Period, Current Liabilities	69.544	72.306	43.367	46.235	39.163
Capital Structure					
Equity Financing Ratio	.321	.360	.576	.578	.562
Fixed Asset Financing	.619	.627	.891	.787	.783
Cash Flow Divided by Total Debt	.113	.246	.195	.105	.065
Cash Flow Divided by Total Debt with Operating Income Only	.092	.239	.166	.137	.025
Debt Service Coverage Total	2.106	3.296	4.634	2.324	1.494
Debt Service Coverage Total with Operating Income Only	1.786	3.217	4.010	2.852	.911
Profitability					
Total Margin	(.001)	.052	.059	.013	(.009)
Operating Margin	(.010)	.050	.046	.027	(.026)
Non Operating Revenue Margin	(16.879)	.051	.234	(1.044)	(1.986)
Return On Assets	(.001)	.082	.053	.013	(.009)
Return On Equity	(.003)	.228	.092	.022	(.016)
Markup	1.853	1.985	2.538	2.541	2.509
Deductible	.429	.439	.540	.560	.568
Markup Adjustment for Deductible	1.068	1.123	1.175	1.157	1.117
Reported Income Index	.004	1.705	.829	.524	.117
Asset Efficiency					
Total Asset Turnover	1.550	1.563	.905	.944	1.038
Fixed Asset Turnover	3.144	3.397	2.463	2.530	2.496
Average Age Plant Depreciation Only	9.298	10.006	9.478	9.445	9.754
Other Financial Ratios					
Total Operating Expense Growth	.043	(.018)	.081	.138	.018
Total Operating Revenue Growth	.043	.045	.075	.116	(.035)
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.942	.799	.560	.515	.569

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Stephens Memorial Hospital -- Norway, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	11,286,466	12,145,464	9,059,251	15,424,898	15,451,252
Cash and Investment	6,526,888	7,690,840	4,884,266	6,153,111	6,341,059
Current Assets Whose Use is Limited	750,041	478,779	278,959	889,188	989,716
Net Patient Accounts Receivable	2,401,663	2,352,319	2,293,478	6,824,645	6,595,626
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	1,009,671	999,503	1,011,207	1,093,414	1,064,314
Other Current Assets	598,203	624,023	591,341	464,540	460,537
Total Non-Current Assets	25,732,899	25,811,622	28,025,654	25,314,650	29,016,723
Trustee Held Investments	374,482	390,042	403,914	406,013	406,695
Board Designated and Undesignated Investments	5,368,872	6,827,096	8,466,172	3,499,868	3,874,840
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	3,179,586	3,322,238	3,677,439	3,699,734	4,306,123
Other Non-current Assets	1,176,788	464,618	1,326,582	3,540,613	6,973,237
Gross Property, Plant and Equipment (PP&E)	37,538,259	38,732,511	40,045,512	42,062,616	43,094,283
Accumulated Depreciation	21,905,088	23,924,883	25,893,965	27,894,194	29,638,455
Net Property, Plant and Equipment (PP&E)	15,633,171	14,807,628	14,151,547	14,168,422	13,455,828
Total Unrestricted Assets	37,019,365	37,957,086	37,084,905	40,739,548	44,467,975
Total Current Liabilities	6,634,274	7,487,283	5,888,712	7,915,863	7,322,137
Current Long Term Debt (LTD)	144,533	220,980	283,002	328,527	351,794
Accounts Payable and Accrued Expenses	3,729,601	3,252,848	2,909,404	4,185,264	4,486,912
Estimated Third Party Settlements	1,920,021	3,570,013	2,138,165	2,327,836	1,336,843
Due to Affiliates	840,119	443,442	558,141	1,074,236	1,146,588
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	4,216,815	4,343,467	4,295,543	4,405,164	4,317,729
Long Term Debt	3,583,542	3,703,953	3,689,360	3,487,968	3,153,685
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	633,273	639,514	606,183	917,196	1,164,044
Fund Balance Unrestricted	26,168,276	26,126,336	26,900,650	28,418,521	32,828,109
Total Liabilities & Equity	37,019,365	37,957,086	37,084,905	40,739,548	44,467,975
Total Restricted Assets	785,165	898,901	1,003,998	1,024,882	1,145,448
Cash and Investments	785,165	898,901	1,003,998	1,024,882	1,145,448
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	785,165	898,901	1,003,998	1,024,882	1,145,448
Total Restricted Fund Balance	785,165	898,901	1,003,998	1,024,882	1,145,448
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	233,011	346,747	451,844	472,728	593,294
Permanently Restricted Net Assets	552,154	552,154	552,154	552,154	552,154

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Stephens Memorial Hospital -- Norway, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	87,963,437	89,295,960	92,126,056	92,093,892	93,610,932
Gross Inpatient Service Revenue	32,586,916	30,903,656	29,786,310	24,328,172	19119244.000
Gross Outpatient Service Revenue	55,376,521	58,392,304	62,339,746	67,765,720	74491688.000
Free Care (Charity Care)	1,457,693	2,098,069	1,997,478	2,046,576	2104946.000
Bad Debt (Provision for Bad Debt)	2,347,139	2,437,300	3,225,401	2,942,133	2956751.000
Contractuals	41,756,908	44,421,456	46,343,695	40,076,894	36104720.000
Changes in Prior Year Estimated/Final Settlements	(773,000)	(1,400,000)	(1,000,000)	(1,891,000)	(1975000.000)
Net Patient Service Revenue	43,174,697	41,739,135	41,559,482	48,919,289	54419515.000
Other Operating Revenue	546,316	592,330	412,737	444,037	1238060.000
Total Operating Revenue	43,721,013	42,331,465	41,972,219	49,363,326	55657575.000
Total Operating Expenses	40,636,083	39,762,828	39,406,490	44,082,366	51072041.000
Depreciation and Amortization	2,407,461	2,168,062	2,094,841	2,190,666	2090838.000
Interest	58,068	75,459	69,056	71,135	64937.000
Advertising Expenses	*	*	106,830	121,156	90082.000
Allowed Advertising Expenses	*	*	†	†	†
Non-Allowed Advertising Expenses	*	*	106,830	121,156	90082.000
Salaries and Benefits	*	*	22,379,158	25,919,788	30218965.000
Other Operating Expenses	38,170,554	37,519,307	14,756,605	15,779,621	18607219.000
Net Operating Income	3,084,930	2,568,637	2,565,729	5,280,960	4585534.000
Total Non-operating Revenue	341,400	172,701	401,292	39,592	576310.000
Total Investment Income	163,056	128,651	108,994	56,993	26913.000
Interest and Dividends	163,056	128,651	108,994	56,993	26913.000
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	178,344	44,050	292,298	(17,401)	549397.000
Excess of Revenue over Expenses	3,426,330	2,741,338	2,967,021	5,320,552	5161844.000
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	3,426,330	2,741,338	2,967,021	5,320,552	5161844.000
Total Change in Unrestricted Net Assets	(922,923)	(41,940)	774,314	1,517,871	4409588.000
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	(364,456)	7,316	125,040	(34,521)	189,066
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(3,050,546)	(2,854,037)	(2,317,747)	(3,699,206)	(1,058,322)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	(934,251)	63,443	†	(68,954)	117,000

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Stephens Memorial Hospital -- Norway, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	2.510	2.534	2.976	2.391	2.639
Current Ratio without Board Designated and Undesignated Investments	1.701	1.622	1.538	1.949	2.110
Days in Accounts Receivable	20.304	20.571	20.143	50.921	44.238
Acid Test	1.097	1.091	.877	.890	1.001
Days Cash on Hand, Current	69.479	79.317	50.509	61.359	54.628
Days Cash on Hand, Incl Board Designated & Undesignated Investments	120.740	145.600	133.329	91.853	83.502
Average Payment Period, Accounts Payable and Accrued Expenses	35.610	31.581	28.461	36.466	33.436
Average Payment Period, Current Liabilities	63.343	72.693	57.606	68.970	54.563
Capital Structure					
Equity Financing Ratio	.707	.688	.725	.698	.738
Fixed Asset Financing	.229	.250	.261	.246	.234
Cash Flow Divided by Total Debt	.538	.415	.497	.610	.623
Cash Flow Divided by Total Debt with Operating Income Only	.506	.400	.458	.606	.574
Debt Service Coverage Total	24.590	22.659	17.691	21.411	18.598
Debt Service Coverage Total with Operating Income Only	23.165	21.874	16.307	21.299	17.133
Profitability					
Total Margin	.078	.064	.070	.108	.092
Operating Margin	.071	.061	.061	.107	.082
Non Operating Revenue Margin	.100	.063	.135	.007	.112
Return On Assets	.093	.072	.080	.131	.116
Return On Equity	.131	.105	.110	.187	.157
Markup	2.178	2.261	2.348	2.099	1.857
Deductible	.475	.497	.503	.435	.386
Markup Adjustment for Deductible	1.151	1.143	1.172	1.190	1.150
Reported Income Index	(3.712)	(65.363)	3.832	3.505	1.171
Asset Efficiency					
Total Asset Turnover	1.190	1.120	1.143	1.213	1.265
Fixed Asset Turnover	2.797	2.859	2.966	3.484	4.136
Average Age Plant Depreciation Only	9.099	11.035	12.361	12.733	14.175
Other Financial Ratios					
Total Operating Expense Growth	.074	(.021)	(.009)	.119	.159
Total Operating Revenue Growth	.027	(.032)	(.008)	.176	.128
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.137	.142	.137	.123	.096

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Waldo County General Hospital -- Belfast, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	11,738,846	14,732,549	10,654,085	17,636,125	13,058,125
Cash and Investment	1,581,014	6,189,161	3,098,894	8,299,255	3,940,965
Current Assets Whose Use is Limited	434,806	155,634	152,653	153,534	152,947
Net Patient Accounts Receivable	5,395,149	4,741,366	4,811,411	6,696,824	5,639,738
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	2,147,016	1,138,986	†	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	1,641,344	1,779,735	1,876,650	2,005,526	2,380,723
Other Current Assets	539,517	727,667	714,477	480,986	943,752
Total Non-Current Assets	43,450,761	43,453,262	58,524,793	60,605,835	75,733,703
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	15,950,027	20,291,589	31,115,700	35,864,555	43,254,462
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	5,111,631	1,057,611	4,038,138	2,863,905	7,741,335
Gross Property, Plant and Equipment (PP&E)	47,117,841	50,616,792	54,765,521	56,090,791	61,779,328
Accumulated Depreciation	24,728,738	28,512,730	31,394,566	34,213,416	37,041,422
Net Property, Plant and Equipment (PP&E)	22,389,103	22,104,062	23,370,955	21,877,375	24,737,906
Total Unrestricted Assets	55,189,607	58,185,811	69,178,878	78,241,960	88,791,828
Total Current Liabilities	5,947,631	7,376,601	12,905,346	14,211,379	14,564,695
Current Long Term Debt (LTD)	234,010	517,262	530,658	555,918	406,098
Accounts Payable and Accrued Expenses	5,713,621	6,495,549	6,688,030	6,881,754	6,884,089
Estimated Third Party Settlements	†	†	5,285,103	5,901,459	6,567,121
Due to Affiliates	†	363,790	401,555	872,248	707,387
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	7,493,380	7,622,621	7,727,885	7,857,889	9,580,416
Long Term Debt	7,493,380	7,622,621	7,097,885	6,547,889	6,501,723
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	630,000	1,310,000	3,078,693
Fund Balance Unrestricted	41,748,596	43,186,589	48,545,647	56,172,692	64,646,717
Total Liabilities & Equity	55,189,607	58,185,811	69,178,878	78,241,960	88,791,828
Total Restricted Assets	15,354,258	12,827,739	13,294,276	12,658,626	16,186,429
Cash and Investments	15,350,248	12,823,017	13,294,276	12,658,626	16,186,429
Receivables	4,010	4,722	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	15,354,258	12,827,739	13,294,276	12,658,626	16,186,429
Total Restricted Fund Balance	15,354,258	12,827,739	13,294,276	12,658,626	16,186,429
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,663,290	1,418,917	1,546,298	1,456,389	1,599,224
Permanently Restricted Net Assets	13,690,968	11,408,822	11,747,978	11,202,237	14,587,205

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Waldo County General Hospital -- Belfast, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	80,975,987	87,524,086	96,484,694	111,301,961	112,910,211
Gross Inpatient Service Revenue	24,115,287	20,810,267	22,789,903	27,675,893	25,618,253
Gross Outpatient Service Revenue	56,860,700	66,713,819	73,694,791	83,626,068	87,291,958
Free Care (Charity Care)	1,011,170	1,741,337	2,782,100	3,314,381	3,944,129
Bad Debt (Provision for Bad Debt)	2,081,830	3,040,861	3,245,250	4,033,375	4,341,000
Contractuals	25,242,836	26,460,473	31,296,449	37,409,569	37,289,859
Changes in Prior Year Estimated/Final Settlements	(400,000)	(2,400,000)	(2,200,000)	(4,700,000)	(600,000)
Net Patient Service Revenue	53,040,151	58,681,415	61,360,895	71,244,636	67,935,223
Other Operating Revenue	1,792,726	1,470,212	1,299,096	1,268,567	2,338,191
Total Operating Revenue	54,832,877	60,151,627	62,659,991	72,513,203	70,273,414
Total Operating Expenses	53,472,054	57,925,822	59,180,386	64,963,652	66,139,205
Depreciation and Amortization	2,470,699	2,985,047	3,068,923	3,147,893	3,096,520
Interest	417,837	461,189	364,265	403,887	331,866
Advertising Expenses	*	*	40,880	43,248	61,178
Allowed Advertising Expenses	*	*	40,880	43,248	61,178
Non-Allowed Advertising Expenses	*	*	†	†	†
Salaries and Benefits	*	*	37,119,636	40,522,756	41,660,166
Other Operating Expenses	50,583,518	54,479,586	18,586,682	20,845,868	20,989,475
Net Operating Income	1,360,823	2,225,805	3,479,605	7,549,551	4,134,209
Total Non-operating Revenue	1,979,266	911,237	2,324,481	1,018,974	5,227,390
Total Investment Income	1,845,354	949,348	2,209,416	792,955	5,279,973
Interest and Dividends	1,121,379	985,278	1,084,667	1,283,936	1,253,487
Realized Gains/Losses on Sales of Securities	723,975	(35,930)	1,124,749	(490,981)	4,026,486
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	10,848	(129,493)	12,446	93,830	(157,879)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	123,064	91,382	102,619	132,189	105,296
Excess of Revenue over Expenses	3,340,089	3,137,042	5,804,086	8,568,525	9,361,599
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	3,340,089	3,137,042	5,804,086	8,568,525	9,361,599
Total Change in Unrestricted Net Assets	(2,177,319)	1,901,645	5,359,058	7,627,045	8,474,025
Net Assets Released for Restrictions - Capital	149,152	60,460	2,000	†	†
Unrealized Gains/Losses on Investments	(1,844,216)	145,560	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(3,822,344)	(1,285,857)	(535,494)	(941,480)	(887,574)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	(155,560)	88,466	†	†

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Waldo County General Hospital -- Belfast, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	4.655	4.748	3.237	3.765	3.866
Current Ratio without Board Designated and Undesignated Investments	1.974	1.997	.826	1.241	.897
Days in Accounts Receivable	37.127	29.491	28.620	34.309	30.301
Acid Test	.339	.860	.252	.595	.281
Days Cash on Hand, Current	14.427	42.152	21.151	49.911	23.703
Days Cash on Hand, Incl Board Designated & Undesignated Investments	128.576	176.959	223.556	261.678	274.134
Average Payment Period, Accounts Payable and Accrued Expenses	40.891	43.153	43.505	40.634	39.857
Average Payment Period, Current Liabilities	42.565	49.007	83.948	83.913	84.326
Capital Structure					
Equity Financing Ratio	.756	.742	.702	.718	.728
Fixed Asset Financing	.335	.345	.304	.299	.263
Cash Flow Divided by Total Debt	.432	.408	.430	.531	.516
Cash Flow Divided by Total Debt with Operating Income Only	.285	.347	.317	.485	.299
Debt Service Coverage Total	6.687	9.470	10.479	12.969	14.407
Debt Service Coverage Total with Operating Income Only	4.562	8.159	7.842	11.879	8.519
Profitability					
Total Margin	.059	.051	.089	.117	.124
Operating Margin	.025	.037	.056	.104	.059
Non Operating Revenue Margin	.593	.290	.400	.119	.558
Return On Assets	.061	.054	.084	.110	.105
Return On Equity	.080	.073	.120	.153	.145
Markup	1.548	1.536	1.652	1.733	1.743
Deductible	.312	.302	.324	.336	.330
Markup Adjustment for Deductible	1.076	1.080	1.123	1.157	1.179
Reported Income Index	(1.644)	2.182	1.083	1.123	1.105
Asset Efficiency					
Total Asset Turnover	1.029	1.049	.939	.940	.850
Fixed Asset Turnover	2.449	2.721	2.681	3.315	2.841
Average Age Plant Depreciation Only	10.009	9.552	10.230	10.869	11.962
Other Financial Ratios					
Total Operating Expense Growth	.202	.083	.022	.098	.018
Total Operating Revenue Growth	.182	.097	.042	.157	(.031)
Realized Gains Divided by Non-Operating Revenue	.366	(.039)	.484	(.482)	.770
Realized Gains Divided by Net Income	.217	(.011)	.194	(.057)	.430
Long Term Debt to Equity	.179	.177	.146	.117	.101

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

York Hospital -- York, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	22,436,690	23,960,642	26,579,729	30,529,151	27,665,409
Cash and Investment	258,465	2,023,381	3,459,189	5,732,030	871,178
Current Assets Whose Use is Limited	2,203,987	3,046,139	1,878,990	1,823,447	1,733,219
Net Patient Accounts Receivable	14,539,166	12,596,241	16,189,290	18,036,395	20,018,973
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	†	1,537,497	†	†	†
Other Accounts Receivable	985,749	683,418	549,425	276,801	260,513
Inventory	3,570,052	3,398,312	3,639,243	3,503,742	3,748,911
Other Current Assets	879,271	675,654	863,592	1,156,736	1,032,615
Total Non-Current Assets	68,817,290	65,325,997	71,520,759	76,985,509	80,851,580
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	21,663,924	19,470,021	22,009,013	26,837,417	24,706,146
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	6,494,493	5,031,494	5,577,051	4,178,286	5,303,201
Gross Property, Plant and Equipment (PP&E)	84,869,975	90,357,740	98,337,016	102,537,548	112,630,275
Accumulated Depreciation	44,211,102	49,533,258	54,402,321	56,567,742	61,788,042
Net Property, Plant and Equipment (PP&E)	40,658,873	40,824,482	43,934,695	45,969,806	50,842,233
Total Unrestricted Assets	91,253,980	89,286,639	98,100,488	107,514,660	108,516,989
Total Current Liabilities	16,260,153	14,645,748	15,536,468	18,195,350	21,342,314
Current Long Term Debt (LTD)	1,419,001	1,538,001	936,000	1,487,000	1,460,000
Accounts Payable and Accrued Expenses	13,162,569	13,107,747	13,173,533	14,833,491	15,782,849
Estimated Third Party Settlements	1,678,583	†	1,426,935	1,874,859	4,099,465
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	29,648,854	30,380,212	32,633,599	27,132,857	28,976,269
Long Term Debt	19,785,517	20,766,819	20,909,976	19,365,604	17,877,565
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	9,082,577	8,936,327	10,952,211	6,841,260	10,211,032
Other Non-Current Liabilities	780,760	677,066	771,412	925,993	887,672
Fund Balance Unrestricted	45,344,973	44,260,679	49,930,421	62,186,453	58,198,406
Total Liabilities & Equity	91,253,980	89,286,639	98,100,488	107,514,660	108,516,989
Total Restricted Assets	7,623,514	7,846,127	8,484,005	9,160,794	8,569,801
Cash and Investments	7,623,514	7,846,127	8,484,005	9,160,794	8,569,801
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	7,623,514	7,846,127	8,484,005	9,160,794	8,569,801
Total Restricted Fund Balance	7,623,514	7,846,127	8,484,005	9,160,794	8,569,801
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	5,189,899	5,726,621	6,201,608	6,531,687	5,951,564
Permanently Restricted Net Assets	2,433,615	2,119,506	2,282,397	2,629,107	2,618,237

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

York Hospital -- York, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	240,425,574	263,009,850	282,139,284	303,664,055	328,015,064
Gross Inpatient Service Revenue	78,794,791	78,149,565	86,577,348	88,234,107	87,831,897
Gross Outpatient Service Revenue	161,630,783	184,860,285	195,561,936	215,429,948	240,183,167
Free Care (Charity Care)	4,944,245	5,384,387	4,905,168	6,169,914	6,124,347
Bad Debt (Provision for Bad Debt)	4,834,751	5,828,504	6,331,654	6,288,303	7,171,710
Contractuals	106,033,416	119,875,886	132,754,897	144,397,690	163,602,256
Changes in Prior Year Estimated/Final Settlements	(850,000)	†	†	†	†
Net Patient Service Revenue	125,463,162	131,921,073	138,147,565	146,808,148	151,116,751
Other Operating Revenue	2,742,491	2,697,418	2,802,807	2,768,390	3,004,073
Total Operating Revenue	128,205,653	134,618,491	140,950,372	149,576,538	154,120,824
Total Operating Expenses	128,502,138	132,319,279	136,999,629	146,761,560	155,761,918
Depreciation and Amortization	5,606,740	5,461,446	5,287,866	5,485,695	5,534,301
Interest	1,044,875	1,068,038	1,009,331	896,608	859,231
Advertising Expenses	*	*	490,000	693,001	658,000
Allowed Advertising Expenses	*	*	51,074	59,816	62,453
Non-Allowed Advertising Expenses	*	*	438,926	633,185	595,547
Salaries and Benefits	*	*	80,752,435	84,315,411	89,164,185
Other Operating Expenses	121,850,523	125,789,795	49,459,997	55,370,845	59,546,201
Net Operating Income	(296,485)	2,299,212	3,950,743	2,814,978	(1,641,094)
Total Non-operating Revenue	(1,347,727)	(3,608,329)	2,456,613	4,452,312	278,816
Total Investment Income	(720,250)	(3,071,538)	2,313,861	4,275,847	(228,630)
Interest and Dividends	670,573	330,447	452,018	172,273	82,170
Realized Gains/Losses on Sales of Securities	(1,390,823)	(3,401,985)	1,861,843	4,103,574	(310,800)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	(1,032,644)	(772,271)	(99,323)	(13,082)	(67,968)
Other Non-Operating Revenues (Gifts, Bequests, etc.)	405,167	235,480	242,075	189,547	575,414
Excess of Revenue over Expenses	(1,644,212)	(1,309,117)	6,407,356	7,267,290	(1,362,278)
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	(1,644,212)	(1,309,117)	6,407,356	7,267,290	(1,362,278)
Total Change in Unrestricted Net Assets	(4,627,210)	(1,084,294)	5,669,742	12,256,032	(3,988,047)
Net Assets Released for Restrictions - Capital	510,000	517,887	733,611	895,272	821,062
Unrealized Gains/Losses on Investments	(1,079,632)	†	†	†	†
Minimum Pension Liability Adjustment	(2,413,366)	(293,064)	(1,471,225)	4,093,470	(3,446,831)
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

* New Data Element in FY 2010

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

York Hospital -- York, Me.	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	2.712	2.965	3.127	3.153	2.454
Current Ratio without Board Designated and Undesignated Investments	1.380	1.636	1.711	1.678	1.296
Days in Accounts Receivable	42.298	34.851	42.774	44.843	48.353
Acid Test	.151	.346	.344	.415	.122
Days Cash on Hand, Current	7.313	14.586	14.793	19.520	6.328
Days Cash on Hand, Incl Board Designated & Undesignated Investments	71.655	70.606	75.785	88.857	66.355
Average Payment Period, Accounts Payable and Accrued Expenses	39.093	37.714	36.507	38.324	38.347
Average Payment Period, Current Liabilities	48.293	42.139	43.055	47.009	51.854
Capital Structure					
Equity Financing Ratio	.497	.496	.509	.578	.536
Fixed Asset Financing	.487	.509	.476	.421	.352
Cash Flow Divided by Total Debt	.086	.092	.243	.281	.083
Cash Flow Divided by Total Debt with Operating Income Only	.116	.172	.192	.183	.077
Debt Service Coverage Total	2.141	2.099	4.987	7.448	2.144
Debt Service Coverage Total with Operating Income Only	2.717	3.550	4.023	5.019	2.026
Profitability					
Total Margin	(.013)	(.010)	.045	.047	(.009)
Operating Margin	(.002)	.017	.028	.019	(.011)
Non Operating Revenue Margin	.820	2.756	.383	.613	(.205)
Return On Assets	(.018)	(.015)	.065	.068	(.013)
Return On Equity	(.036)	(.030)	.128	.117	(.023)
Markup	1.892	2.008	2.080	2.088	2.125
Deductible	.441	.456	.471	.476	.499
Markup Adjustment for Deductible	1.067	1.102	1.111	1.104	1.075
Reported Income Index	.355	1.207	1.130	.593	.342
Asset Efficiency					
Total Asset Turnover	1.390	1.467	1.462	1.433	1.423
Fixed Asset Turnover	3.153	3.297	3.208	3.254	3.031
Average Age Plant Depreciation Only	7.885	9.070	10.288	10.312	11.165
Other Financial Ratios					
Total Operating Expense Growth	.216	.030	.035	.071	.061
Total Operating Revenue Growth	.193	.050	.047	.061	.030
Realized Gains Divided by Non-Operating Revenue	1.032	.943	.758	.922	(1.115)
Realized Gains Divided by Net Income	.846	2.599	.291	.565	.228
Long Term Debt to Equity	.436	.469	.419	.311	.307

† Data not available or not applicable